



*Celebrating five decades of service to the residents, businesses
and visitors of the Town of Kingston Springs*

ADOPTED BUDGET

FY 2015-2016

Cover Art:

The picture depicts the special '50th Anniversary' logo of the Town of Kingston Springs. Residents participated in a referendum on December 14, 1965 to incorporate under the General Law: Manager-Commission form of government. The referendum passed 112 – 39. Initially, the Town serviced 290 residents and had an operating budget of \$2,340.30. An election for commissioners was held on January 11, 1966. Raymond Mays, John Frey, and Terry Moore were elected.

Town of Kingston Springs, Tennessee

Adopted Budget FY 2016



Board of Commissioners

Tony Gross, Mayor
Bob Stohler, Vice Mayor
Gary Corlew
Gordon Lampley
Glenn Remick

Mike McClanahan, City Manager
Debbie Finch, City Recorder

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Overview

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P.O. Box 256
Kingston Springs, TN 37082**



**Office of the City Manager
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June 16, 2015

The Honorable Tony Gross, Mayor, & Members of the Board of Commissioners
Town of Kingston Springs
Post Office Box 256
396 Spring Street
Kingston Springs, Tennessee 37082

Mayor Gross, Members of the Board of Commissioners, & residents of the Town of Kingston Springs:

I am pleased to submit a public report and document based on the adopted budget for the fiscal year 2015-2016. In the Town's 50th year of incorporation, this document's creation and accessibility reflects the stated values of transparent government and responsible financial planning held by the jurisdictions leadership. Please find below a brief overview of the financial plan and the factors which impacted its development.

Commission Guidance

The approved budget addresses and incorporates budget guidance given to staff at the Board's annual retreat in February, and throughout the budget development process. This guidance includes; (1) where possible, enhance the level of service to residents and sewer customers, (2) maintain the current property tax rate and utility rates, (3) maintain or improve the Town's current stable financial condition, (4) track departmental and organizational performance and engage the public, and (5) identify and implement diverse sources of revenue. The approved budget also adheres to the Town's adopted fiscal policies.

Budget Drivers & Economic Outlook

Basic economic assumptions in this budget include:

- Forecasted future increase in residential assessments by Cheatham County.
- A stable regional economy as reflected in local property values and growth rates.
- Continue to address infrastructure needs and concerns that have arisen as a result of past budgetary deferrals due to economic pressure (i.e. road paving, sewer infrastructure, and facilities improvements.)

FY 2016 Adopted Budget – Town of Kingston Springs, Tennessee

- The projected revenue growth for the State of Tennessee in FY16 is 2.1%.
- A continuance of the high level of services and recreational amenities offered to residents.
- State-shared funding projected to increase 12%.
- Rapid and steady growth from nearby Metro Nashville will have an impact on the Town. Planned residential and commercial developments neighbor the Town's jurisdictional limits in Bellevue, West Nashville, and Pegram.
- Consideration of the short-term and long-term impact of changing demographics in the Town; especially the fluctuating number of school-age children and seniors. This will have an impact on future parks programming and all public services provided.

Spending

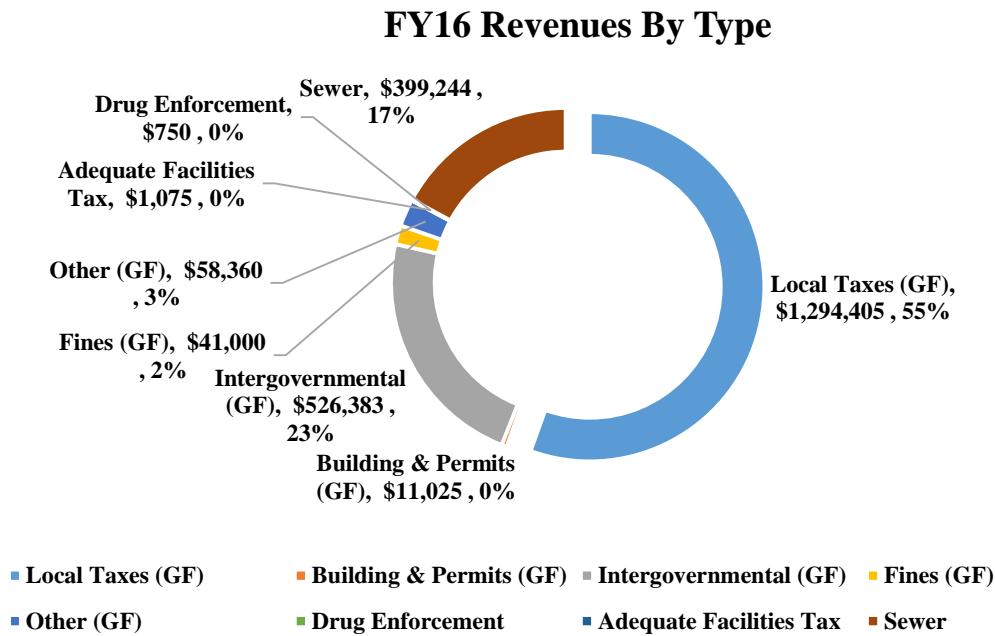
Under the adopted financial plan, total anticipated spending increases \$122,207, or 4.5% to \$2,802,259. The elevated spending is attributed to two main factors; an increase in capital spending and employee compensation increases. The infographic below shows where Town rate payer's \$1.00 can be found in the FY16 budget according to departmental expenditures.



The Town delivers necessary and quality public services to residents and visitors with a lean staff daily. As such, it is important for Kingston Springs to attract and retain the most qualified and competent employees' organization-wide. Maintaining a competitive salary and benefits plan is essential. The adopted budget allows for a 3% increase in salaries across the board. It also and maintains the strong benefits program which offers employees retirement, health, annual and sick leave, and other benefits.

Revenues

Anticipated revenues will decrease \$27,005, or 1.1% to \$2,332,242 across all funds. This decrease is attributed to a change in drug enforcement revenues and conservative projections. It is likely that revenues will exceed projections at the end of the fiscal year. Projected revenues were calculated by analyzing trend data from each line item; using actual amounts collected since FY07. Non-grant revenues are forecasted to be stable or grow thanks to recent local economic development trends and indicators. Below is a chart depicting the different types of revenues anticipated by the Town in the coming fiscal year.



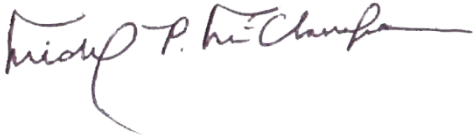
Summary

In summary, the approved FY16 budget will enable the Town of Kingston Springs to maintain its stable fiscal position and continue its tradition of conservative budgeting. The approved financial plan also ensures that essential services will continue to be offered and that necessary investment to both the Town’s capital assets and personnel are made.

The presentation of the annual financial plan in this document represents Town staff’s commitment to transparent government, and to begin tying departmental spending with performance and the Board’s priorities. Over the next fiscal year staff will work even harder to develop and track performance measures, catalog capital needs, and implement the Board’s guidance and vision.

To the honorable Mayor and members of the Board of Commissioners, I, as both City Manager and Town employee, am grateful for your dedication and commitment during the budget development process. This publication is the culmination of everyone's hard work. It is a symptom of transparent government and a statement of the quality financial and administrative services the provided by staff to the community. Please review the general financial overview that follows this transmittal letter, as well as the other information found within this publication.

Respectfully,

A handwritten signature in dark ink, appearing to read "Mike P. McClanahan", with a long horizontal flourish extending to the right.

Mike McClanahan
City Manager

Commission Guidance

In developing the FY16 budget, the Board of Commissioners have given Town staff the following guidance:

1. Where possible, enhance the level of service to residents and sewer customers.
2. Maintain the current property tax rate and utility rates.
3. Maintain or improve the Town's current stable financial condition.
4. Track departmental and organizational performance and engage the public.
5. Identify and implement diverse sources of revenue.

Enhance the level of service:

All services of the Town are carried forward in the FY16 budget. The Town will continue to make a significant investment in transportation maintenance through both annual street paving (\$136,780 est.), and a proposed bridge replacement project on Brush Creek Road (\$64,770.)

Maintain current tax & utility rates:

In the FY16 adopted budget, all tax and utility rates remain unchanged with two noticeable exceptions; sewer user fees and the wholesale liquor facilities inspection fee. Sewer rates will increase 3%, which can be attributed to the purchase of a new mini-excavator and the rebuilding of an above ground sewer pump station.

Additionally, the wholesale liquor facilities inspection fee will increase from 5% to 8% and is projected to raise an additional \$18,000 in annual revenue. The increase will take place in August 2016 and was supported by the Board because both the rate and associated revenues had been reduced prior to FY15.

Maintain the Town's stable financial condition:

The Town's financial position remains strong through the FY16 budget. The budget was developed using less fund balance than the FY15 budget (primarily due to a decrease in overall capital expenditures.) The budget was also prepared maintaining both the minimum required two month general fund balance mandated by Tennessee State law, and the exceptional fund balances carried in the drug enforcement and sewer funds.

Track performance and engage the public:

While financial and performance measurement have been tracked both internally and through monthly departmental reports, the Board gave guidance that it wanted Town staff to consult and engage with the public as part of budget adoption and daily operations. With regard to the budget, the Town hosted an 'ice cream social' event where the public could ask questions of staff and provide input on proposed projects. The event was followed up by a brief financial overview of the Town. The first-time event garnered both excellent reviews and feedback, and was attended by 56 members of the community.

Additionally, the Town has recently enhanced its social media efforts through use of Facebook, Twitter, and YouTube accounts. Public meetings are now recorded and posted online, and the other accounts are updated multiple times weekly. The Town is also developing a new website which is slated to debut in late summer 2016.

Identify and implement diverse revenues:

Despite recent raises in the real estate tax rate, Commissioners gave guidance that they were interested in ‘growing the whole’ and wanted to diversify the localities revenue streams. They have passed the first reading of an ordinance which would restore the wholesale liquor facilities inspection fee from its current rate of 5% to a previous rate of 8%. A second reading will take place in July 2016. The Board is also supportive of instituting a local hotel tax which would require a private act of the Tennessee General Assembly. Such a tax would not impact the FY16 budget. Further discussion of the tax is anticipated in fall 2016.

Town staff will also be consulting with the local business community and entrepreneurs to encourage growth throughout FY16.

Town Master Plan

Need:

At the time of publication, the Town does not have, and has not begun work on a comprehensive master plan. Both elected officials and the City Manager have identified the need for a plan, and hope to begin work on one sometime later in FY16. The impetus for a Town Master Plan is to create a unified playbook of projects and potential grant opportunities, incorporates elements of existing plans, and portrays a shared vision for the community.

The plan would be the first of its kind for the Kingston Springs, and would cover a period of five fiscal years. The plan would be a framework for policymakers to advance the interests of the community. Goals set in the plan would be tied to action items brought before the Board of Commissioners and in would be used in the development of the annual appropriation ordinance.

It would include a policy agenda for elected officials to execute and a management agenda for staff to execute.

Existing Elements:

A Town Master Plan would need to incorporate the following existing documents:

- Blueprint for America Community Assessment & Visioning Workshop
- Kingston Springs Design Review Manual
- Land Use & Transportation Policy Plan
- 2008-2028 Land Use Plan
- Cheatham County Tourism Plan & Targeted Economic Strategy
- 2009-2019 Ten Year Road Plan

Each of the documents includes data and policy directives which would aid in the creation of a multi-year capital projects list. Such specific data includes:

- Projects which support community quality of life (an amphitheater in Burns Park, support of a local farmers market)
- Projects which support private commercial development in the historic downtown and uptown gateways
- Development and expansion of a Town sidewalk system
- Preservation of green space and development of the Town parks' system
- Multi-modal project along Luyben Hills Road
- The current condition and future paving/maintenance of Town roads

Community Engagement:

Developing a Town Master Plan is an excellent opportunity to reach out to residents and other stakeholders to identify community strengths, weaknesses, and other opportunities. In addition to a household or resident survey, plan should include input from several community groups and other community partners. Among the groups consulted should be:

- Kingston Springs Elementary School PTA
- Harpeth High School Student Government Association
- Kingston Springs Municipal & Regional Planning Commission
- Parks & Recreation Advisory Board
- Town of Kingston Springs Board of Commissioners
- Parks & Recreation senior citizens group
- Locally prominent property owners
- Kingston Springs area business community
- Cheatham County Historical & Genealogical Society
- Cheatham County Joint Economic & Community Development Board

Budget Development:

Capital projects and other appropriations will be listed according to each corresponding goal in the upcoming plan. In addition to providing a list of capital projects and potential grant funding possibilities, a Town Master Plan would allow policy makers the ability to plan, account, and justify future major initiatives. Specifically, the plan should answer three questions: (1) determine any updates to the Parks Master Plan, (2) what actions should be taken to address the community's dilapidated historic assets, and (3) if the Town should investigate future service expansion (providing household and commercial solid waste and recycling services.)

Recent Turn Over:

Within the last two years, the Town has replaced long serving Mayor (16 years), City Commissioners (multiple terms), City Manager (20 years), and City Attorney (32 years.) While fresh ideas and energy can come during such a turnover, a loss of institutional knowledge is always a concern. Fresh ideas, renewed energy, and institutional knowledge will all play key roles in during the Town Master Planning process.

Budget Development Process

The development of the Town's annual operating budget occurs in three phases: formulating budget requests, City Manager's executive review and proposal, and the Board of Commissioners review and adoption. Each of the three phases are summarized as follows:

Formulating a Budget Request: January through March:

- The formative stage of every budget begins in the new calendar year.
- The Board of Commissioners meet in an annual retreat with the City Manager, City Attorney, staff, other public officials, and local stakeholders to discuss sections of material for the next year's budget.
- Commissioners set general guidelines for the upcoming year.
- Non-Town agencies assess their budgetary needs and submit requests to the City Manager.
- Revenues are estimated and derived from a review of current and projected economic indicators, current and proposed Federal and State legislation, knowledge of future local events, and a review of historic trends.

City Manager Executive Review & Proposal: March through April:

- Requests from department heads are vetted and evaluated for priority by the City Manager and submitted to the City Recorder.
- Meetings are held between department heads and the City Manager to discuss performance and upcoming budgetary needs.
- A community engagement session should be held to inform the public and gather input on proposed potential programs and changes in service. Feedback from the event is communicated both to the City Manager and Board of Commissioners.
- Commissioners approve or disapprove of funding for specific projects as presented by staff. In addition, the City Manager briefs the Board of Commissioners on financial, performance, and other matters pertaining to each area of Town operations.
- City Manager proposes a budget to the Board of Commissioners on or before May 15th of every year (as per Town Charter.)
- By law, local government budget must be balanced, i.e. prior fund balance and anticipated revenues should equal anticipated expenditures.

Board of Commissioners Review & Adoption: April through June:

- A select committee of the Board of Commissioners meets with the City Manager and City Recorder to follow-up on sensitive financial information and specific questions.
- The City Recorder must advertise the proposed budget ordinance and tax rate in a newspaper of general circulation at least ten days in advance of a final budget and tax rate adoption public hearing.
- After careful deliberation, the proposed budget, as modified for addition and deletions, is enacted by the Board of Commissioners as the adopted budget. In addition, the Board of Commissioners adopts the real estate tax rate, all other rates and levies, and the budget appropriation resolution.
- The adopted operating budget takes effect July 1, the beginning of the fiscal year.

Budget Amendment: August through January:

- The City Manager leads staff in analyzing changes to projected revenues and expenditures in the adopted budget throughout the fiscal year.
- If deemed appropriate by the Manager, the City Recorder may prepare a budget amendment ordinance which requires two readings, advertisement and a public hearing, and approval from the Office of the Comptroller.

The Town of Kingston Springs does not have a separate capital budget or capital improvement program. All major and capital expenditures are recorded as a line item in the annual operating budget.

FY16 Budget Development Calendar		
Date	Event	Meeting Type
<u>February</u> Saturday, February 21, 2015	BOC Retreat (Setting Priorities)	Work Session
<u>March</u> Month-long	Staff reviews request with City Manager	Internal
<u>April</u> Monday, April 6, 2015 Monday, April 20, 2015	Project Request Deadline Ice Cream Social - Public Participation	Internal Town Hall
<u>May</u> Tuesday, May 5, 2015 Thursday, May 21, 2015	Budget Committee First Reading of the Budget	Work Session Regular Business
<u>June</u> Thursday, June 18, 2015 Thursday, June 18, 2015	Tax Rate Public Hearing Second Reading of the Budget	Public Hearing Regular Business
<u>July</u> Wednesday, July 1, 2015 Tuesday, July 14, 2015	FY16 Budget Begins Budget Committee: Paving & Public Works	Internal Work Session

Budgetary Basis

The budget of the General fund (including State Street Aid, Adequate Facilities, and Drug Enforcement funds), utilize the modified accrual basis of accounting under which revenues are recorded when measurable and available to finance operations during the year.

Expenditures, except for interest, are recorded when the liability is incurred. Interest is recorded when due. The budget of the Sewer fund utilizes the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when the liability is incurred. The budgetary basis of accounting does not materially differ from that used for financial reporting (all funds), with the notable exceptions of depreciation and amortization, and debt service reporting in the enterprise fund, which is more appropriately illustrated in the Town’s annual audit.

Departmental – Fund Relationship

Below is a list of all Town funds and the departments they support. Please note that several departments are funded by more than one fund.

General Fund

- City Manager
- City Recorder
- Administration
- Legislative
- Municipal Court
- Police
- Fire
- Codes Enforcement
- Planning
- Parks & Recreation
- Public Works

Adequate Facilities Fund

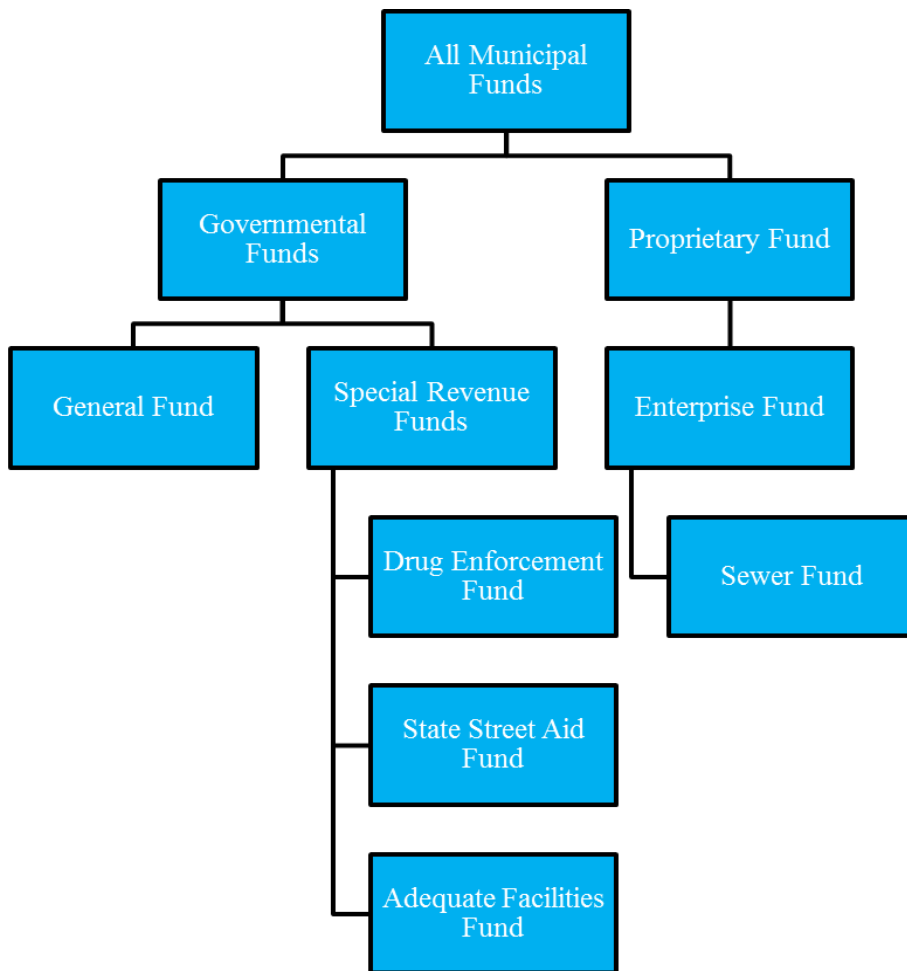
None

Sewer Fund

Public Works

Drug Enforcement Fund

Police



Description of Funds:

General Fund – The General Fund (GF) is the main governmental fund for the Town of Kingston Springs. Its revenue comes from intergovernmental and shared income, activity fees and use taxes, and locally collected taxes. Services enjoyed by all residents and visitors are funded from the general fund; including, roads, public safety, parks and recreation, tourism and economic development, and administration. The fund accounts for cash-in and cash-out, uses the current measurement focus, and the modified accrual basis of accounting.

State Street Aid Fund – This special revenue fund includes proceeds from gasoline sales in the jurisdiction. These monies are received to support the maintenance and enhancement of road and sidewalk infrastructure in Kingston Springs. The fund is included as part of the General Fund in all government-wide reporting and financial reports. It accounts for cash-in and cash-out, uses the current measurement focus, and the modified accrual basis of accounting.

Adequate Facilities Fund - This special revenue fund is comprised of collections from an adequate facilities tax applied to new commercial and residential development. The tax is assessed by square foot and collected when building permits are issued. The tax, in tandem with

a Cheatham County Development Tax, had been used to curb rapid development and sprawl occurring beginning in 1997. By local resolution, \$10,000.00 from the Adequate Facilities Fund will be contributed annual towards the principal and interest of a community activities center in Burns Park between FY12 and FY18. The fund accounts for cash-in and cash-out, uses the current measurement focus, and the modified accrual basis of accounting.

Sewer Fund – This fund is a proprietary or business account that operates for the sole use of its customers. Major revenues come from the collection of monthly service bills. Bills are collected, by contract, by the Second South Cheatham Utility District. The fund accounts for moth cash-in and cash-out and long-term assets, uses current measurement focus, and the accrual basis of accounting.

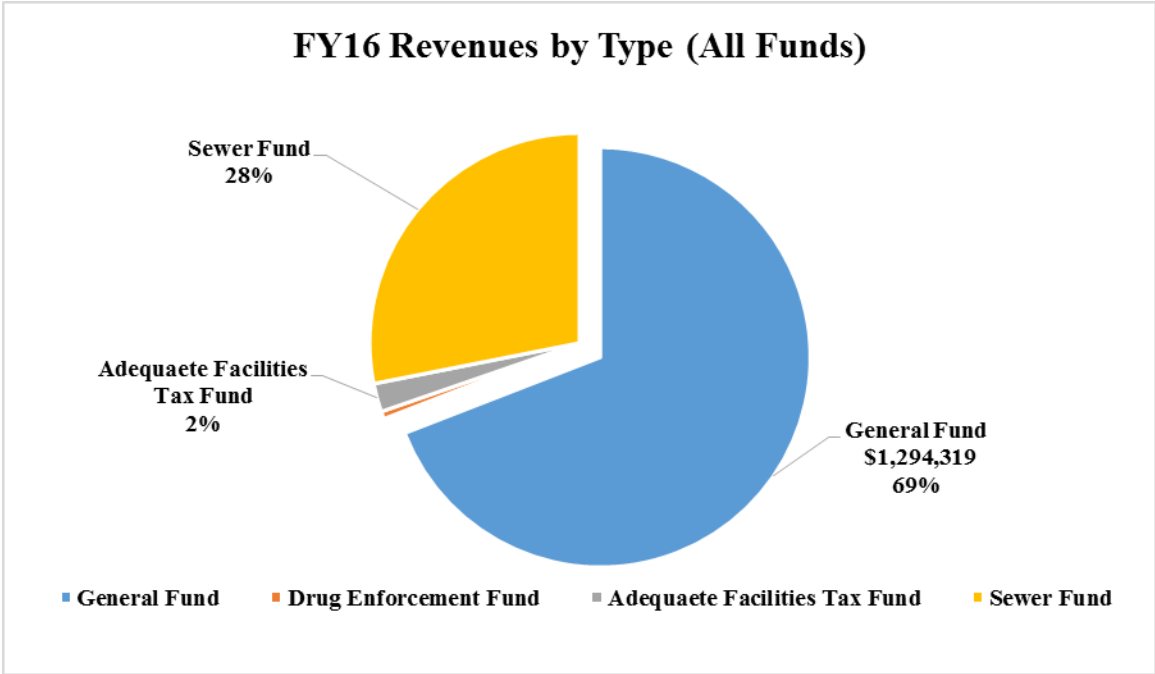
Drug Enforcement Fund – This special revenue fund includes collections from drug fines and forfeitures, and uses them in support of anti-drug activities within the Kingston Springs Police Department. The fund accounts for cash-in and cash-out, uses the current measurement focus, and the modified accrual basis of accounting.

All Funds Revenue Overview

Revenues by Type:

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Adopted	% Change FY15-FY16
Local Taxes	\$ 998,555	\$ 1,031,801	\$ 1,089,107	\$ 1,265,599	\$ 1,294,319	2%
Building & related Permits	\$ 27,183	\$ 16,257	\$ 14,719	\$ 42,585	\$ 11,025	-74%
Fines & Forfeitures	\$ 73,573	\$ 85,906	\$ 45,558	\$ 41,836	\$ 41,000	-2%
Intergovernmental	\$ 798,002	\$ 612,311	\$ 699,101	\$ 555,191	\$ 526,383	-5%
Miscellaneous	\$ 157,013	\$ 58,118	\$ 47,286	\$ 52,213	\$ 48,360	-7%
Drug Enforcement	\$ 78,720	\$ 76,464	\$ 113,502	\$ 22,204	\$ 750	-97%
Adequaete Facilities	\$ 3,849	\$ 4,577	\$ 1,875	\$ 2,342	\$ 1,075	-54%
Sewer	\$ 359,687	\$ 352,953	\$ 370,019	\$ 390,550	\$ 399,244	2%
Total	\$2,496,582	\$2,238,387	\$2,381,167	\$2,372,520	\$2,322,156	-2%

Generally, almost half of Town revenues come from locally collected taxes. These general fund revenues include property taxes, beer and liquor taxes, local option sales tax and payments in lieu of taxes from utility service. Below is a chart indicating the each revenue type by source as adopted in the FY16 budget (all funds.)

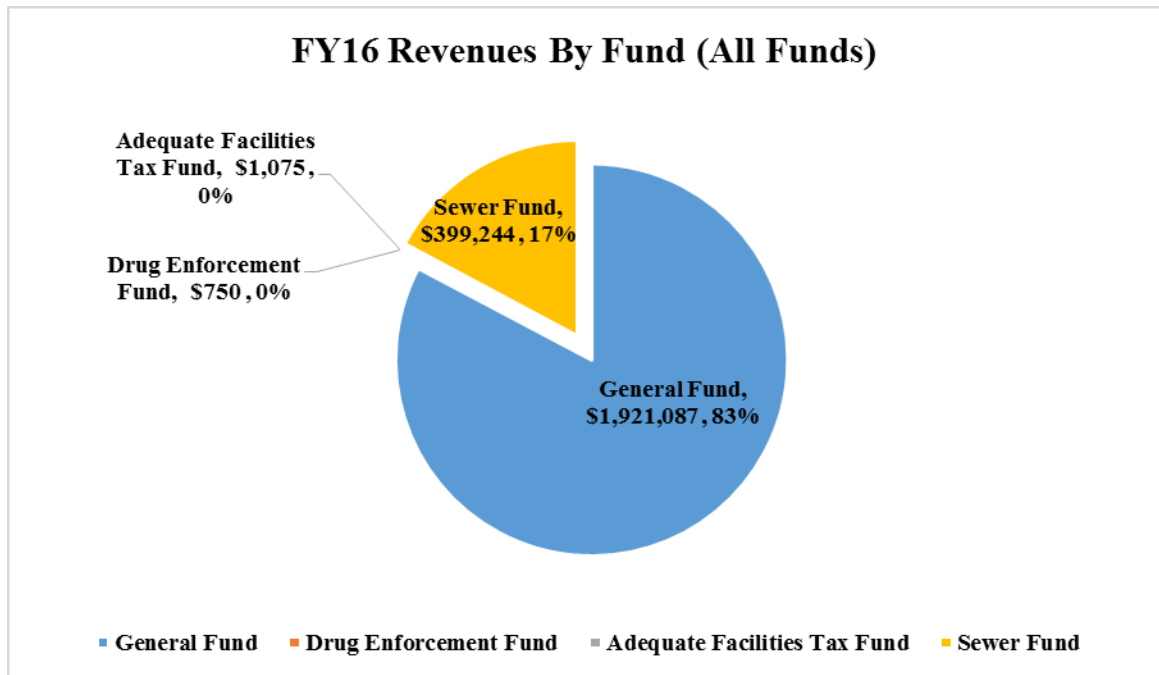


FY 2016 Adopted Budget – Town of Kingston Springs, Tennessee

Revenues by Fund:

	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate d	FY16 Adopte d
General Fund	\$ 1,384,115	\$ 1,588,497	\$ 1,613,001	\$ 1,780,543	\$ 1,780,850	\$ 2,054,326	\$ 1,804,393	\$ 1,895,771	\$ 1,954,424	\$ 1,921,087
Drug Enforcement Fund	\$ 14,121	\$ 17,371	\$ 1,817	\$ 43,637	\$ 373,764	\$ 78,720	\$ 76,464	\$ 113,502	\$ 22,204	\$ 750
Adequate Facilities Tax Fund	\$ 20,513	\$ 71,826	\$ 72,140	\$ 9,224	\$ 8,851	\$ 3,849	\$ 4,577	\$ 1,875	\$ 2,342	\$ 1,075
Sewer Fund	\$ 340,524	\$ 353,888	\$ 353,695	\$ 340,389	\$ 358,356	\$ 359,687	\$ 352,953	\$ 370,019	\$ 390,550	\$ 399,244
Total	\$1,759,273	\$ 2,031,582	\$2,040,653	\$2,173,793	\$2,521,821	\$2,496,582	\$2,238,387	\$2,381,167	\$2,369,520	\$2,322,156
% Change from Prev.		15%	0%	7%	16%	-1%	-10%	6%	0%	-2%

Money collected in the General Fund and Sewer Fund comprise the overwhelming majority of all Town revenues. Additional revenues are collected in the Town’s drug enforcement and adequate facilities tax funds. Sewer fund revenues are anticipated to increase in FY16 to a 3% increase in the sewer user fee. Drug enforcement fund revenues will decrease drastically in FY16 as the Town has removed its participation in the 23rd Judicial District’s D.I.C.E. team program. A chart is included depicting each fund’s revenue in relation to the Town’s organization-wide revenue for FY16.

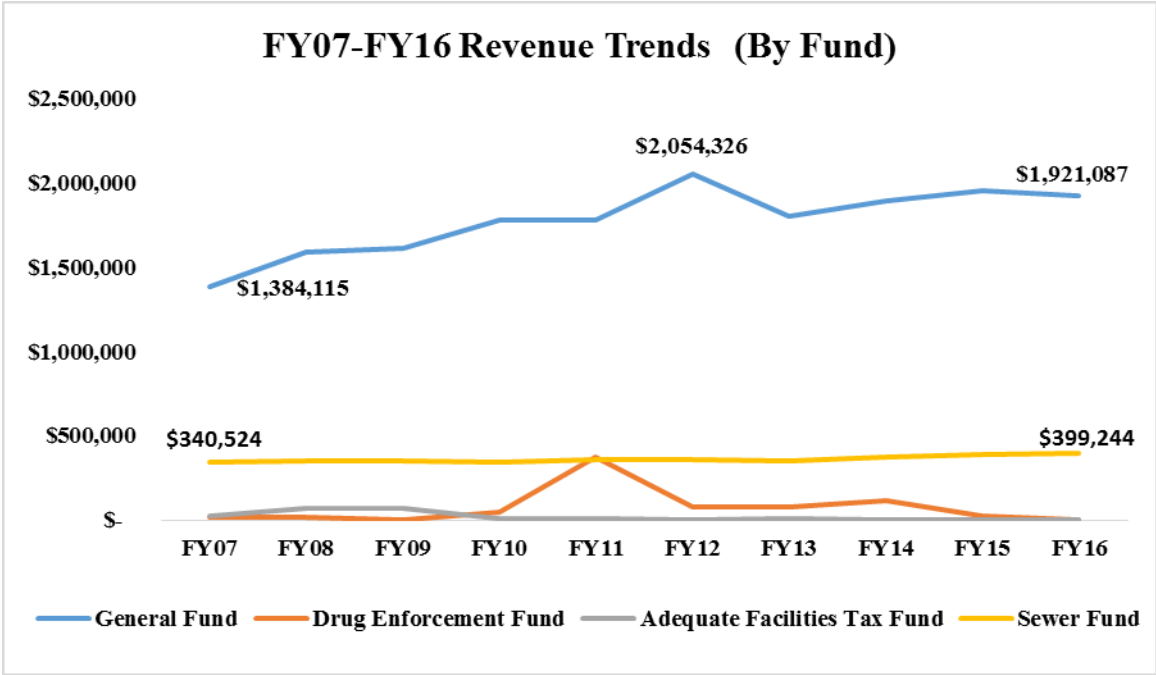


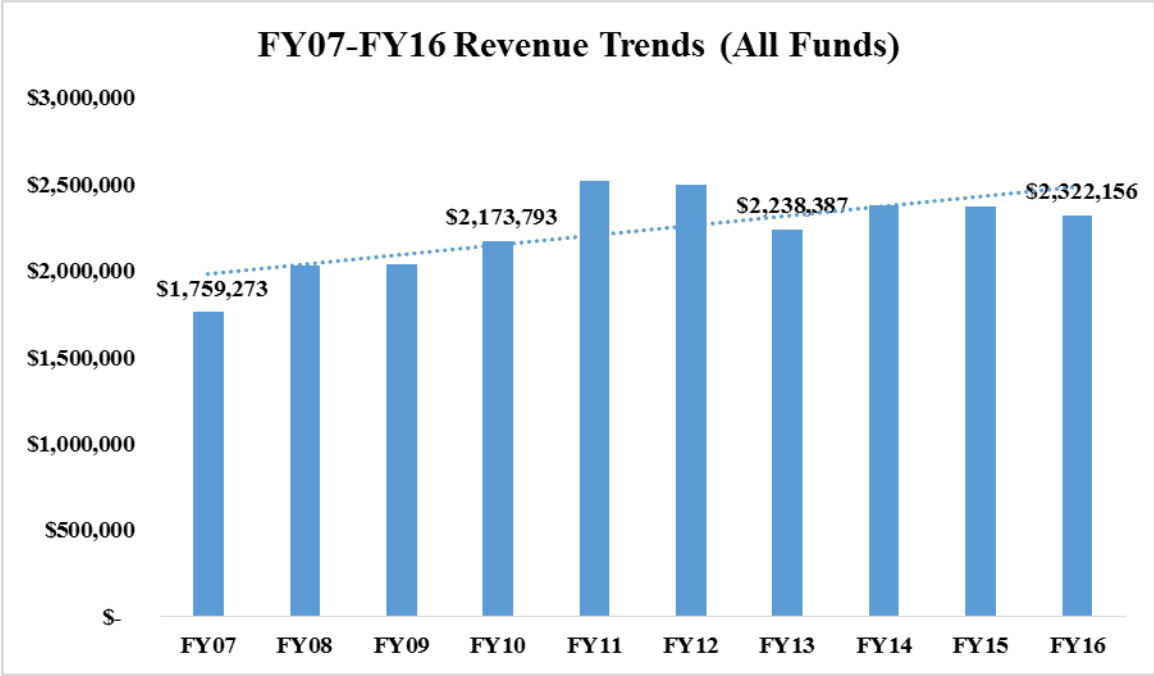
Revenue Trends:

Since FY07, Town revenues have remained steady and increased an average of 2.4% annually across all funds. This increase is exceptional given the national economic downturn tied to the Great Recession, but notable when examining the rapid recent growth both within the jurisdiction and in nearby Nashville. In FY06, both Cheatham County and the Town of Kingston Springs implemented an adequate facilities tax on new development to account for the impact to services. While the tax slowed growth to a manageable pace, the combination of the tax and the Great Recession stunted local development. Since FY11, the Kingston Springs and Cheatham County growth rates have been negligible.

The Kingston Springs area is poised for future growth. Major housing projects planned in neighboring Nashville and Dickson will certainly have an impact on the number of travelers commuting through Kingston Springs daily. Additional future impacts may include local real estate appraisals, new retail opportunities, an increased opportunity for sales tax, and the possibility for increased gas tax revenues. Additional housing and commercial developments within Kingston Springs may also be possible, however geography and available real estate challenges exist.

Below are graphs depicting revenues from all Town funds for the last ten fiscal years.

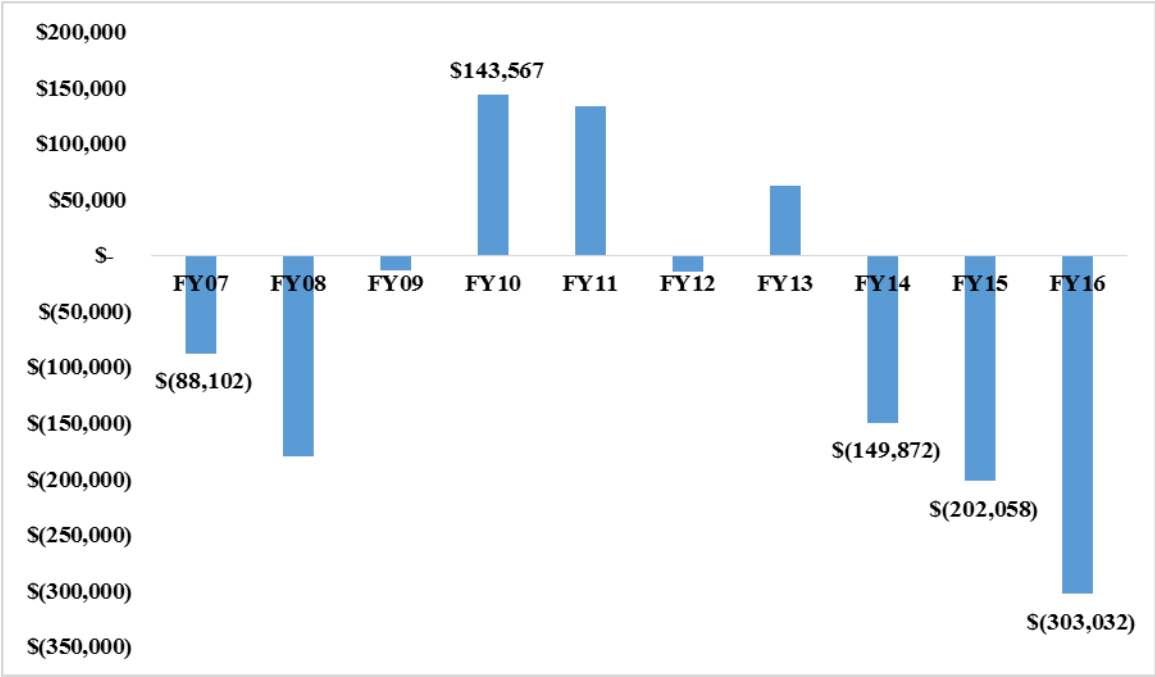




General Fund Overview

Fund Balance:

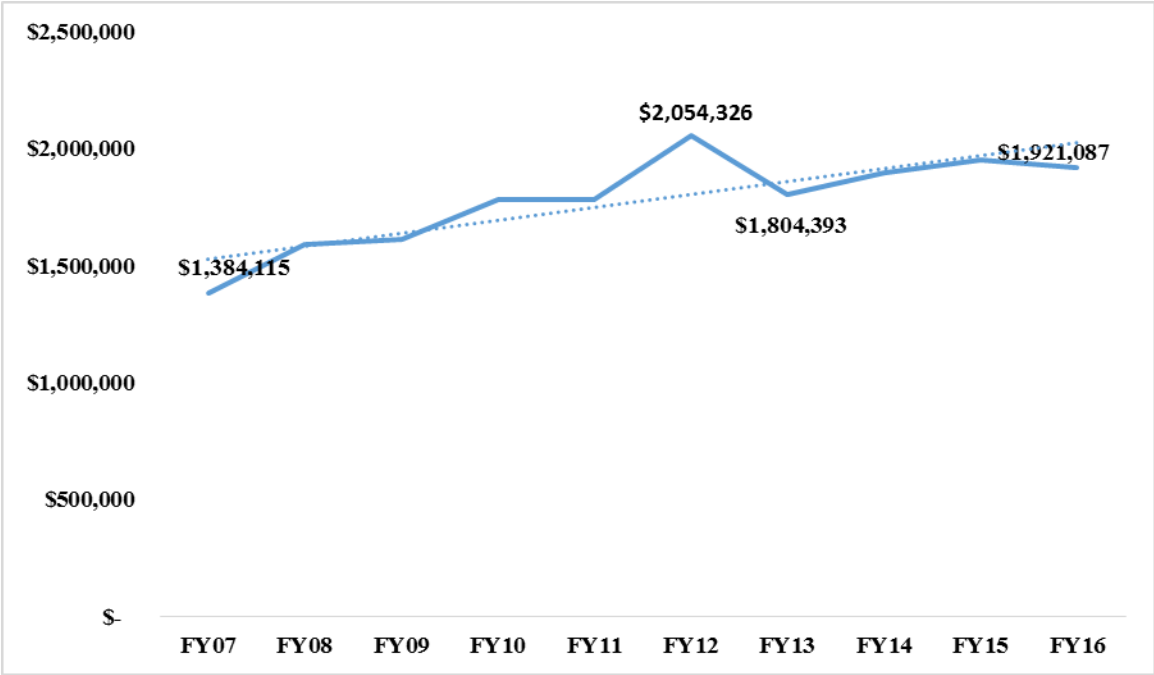
The FY16 budget makes use of prior fund balance of \$100,974, or 49.9%. The increase can be attributed to rising capital expenditures and stagnant fund revenues. The budget accounts for \$140,000 in annual paving projects. The Town elected to not raise its real estate tax rate this fiscal year. Additionally, local option sales taxes remained stagnant do to the opening of a Dollar General Store and closure of a McDonald’s restaurant.



Revenues:

General Fund revenues are expected to remain largely flat, but in the FY16 budget revenues are will decrease \$12,978, or 1%. The closure of a McDonalds restaurant (-\$25,000) and opening of a Dollar General store (\$13,000) impacted the growth of local option sales tax. Additionally, an anticipated increase in the wholesale liquor facilities inspection fee from 5% to 8% will impact revenues (\$18,000.)

FY 2016 Adopted Budget – Town of Kingston Springs, Tennessee



Expenditures:

The FY16 budget calls for a \$45,566, or 2% increase in General Fund expenditures. Increased expenditures are attributed to a 3% increase in employee salaries and 2% increase in benefits. General government expenditures increased \$47,831, or 38% due to a website redesign (\$5,000) and local history (\$8,000) project. Additionally, \$140,000 is assigned for the proposed paving of 1.09 miles of roads.



Debt Obligation:

The FY16 budget calls for the General Fund to make \$440,895, or a 1% decrease from FY15, in debt service payments. This includes \$365,000 for principal costs, \$60,543 in interest costs, and \$15,352 in trustee costs. The payments will support a Capital Outlay Note (Series 2001), a TMBF Note (Series 2004), and a General Note (Series 2012) used to finance the L.L. Burns Park Activity Center.

FY16 Budget Notes:

The FY16 budget calls for a 3% increase in employee salaries. Additionally, employee benefits will increase roughly 2%. New projects in the FY16 budget assigned to the General Fund include: a relocation of the skate board park and basketball court inside City Park (\$13,500), a redesign of the Town webpage (\$5,000), a local history project commemorating the 50th anniversary of the Town's incorporation (\$8,000), and paving of roughly 1.09 miles of local roads (\$140,000.)

Line Item Revenues & Expenditures:

<u>General Fund Revenues</u>	FY14 Actual	FY15 Estimated	FY16 Adopted	% Change FY15-FY16
Local Taxes				
Property Taxes (Current)	\$ 570,402	\$ 598,195	\$ 599,243	
Tax Overpayments/ Refunds	\$ 20	\$ 25	\$ 25	
Clerk & Master Commission	\$ 129	\$ 547	\$ 300	-45%
Property Tax Delinquent - Prior Years	\$ 2,320	\$ 9,853	\$ 5,000	-49%
Int, Penalty on Property Tax	\$ 1,413	\$ 2,500	\$ 2,150	-14%
PILOT - Electric	\$ 7,555	\$ 7,774	\$ 7,700	-1%
PILOT - Sewer	\$ 9,682	\$ 10,019	\$ 9,057	-10%
PILOT - Natural Gas	\$ 13,881	\$ 14,963	\$ 14,960	
Local Sales Tax - County Trustee	\$ 314,900	\$ 333,808	\$ 347,000	4%
Local Sales Tax - State (Additional Half Cent)	\$ 141,369	\$ 149,858	\$ 150,000	
Wholesale Beer Tax	\$ 78,375	\$ 81,012	\$ 80,000	-1%
Wholesale Liquor Tax	\$ 30,573	\$ 32,122	\$ 32,000	
AT&T Mobility Franchise Tax	\$ 4,490	\$ 7,560	\$ 7,500	-1%
Cable TV Franchise Tax	\$ 37,603	\$ 37,600	\$ 37,600	
Beer - Privilege Tax	\$ 1,000	\$ 1,000	\$ 1,000	
Liquor by the Drink Privilege	\$ 870	\$ 870	\$ 870	
<u>Total Local Taxes</u>	<u>\$ 1,214,582</u>	<u>\$ 1,287,707</u>	<u>\$ 1,294,405</u>	<u>1%</u>
Building & Related Permits				
Driveway Permits	\$ 75	\$ 75	\$ 75	
Building Permits	\$ 5,713	\$ 10,873	\$ 9,600	-12%
Other Permits	\$ 7,833	\$ 1,260	\$ 1,250	-1%
Sign Permits	\$ 100	\$ 150	\$ 100	-33%
<u>Total Building & Related Permits</u>	<u>\$ 13,721</u>	<u>\$ 12,358</u>	<u>\$ 11,025</u>	<u>-11%</u>
Intergovernmental				
Mixed Drink Taxes	\$ 8,694	\$ 7,847	\$ 7,850	
State Grants	\$ 1,201	\$ -	\$ -	
State Officers Supplement Pay	\$ 3,600	\$ 3,600	\$ 3,600	
State Sales Tax (Shared Revenue)	\$ 195,515	\$ 199,810	\$ 208,078	4%
State Income Tax (Hall Income Tax)	\$ 44,436	\$ 44,436	\$ 5,000	-89%
State Beer Tax (Shared Revenue)	\$ 1,304	\$ 1,378	\$ 1,378	
Telecommunication Sales Tax	\$ 278	\$ 279	\$ 275	-1%
State Gasoline & Motor Fuel Tax	\$ 48,871	\$ 50,869	\$ 49,918	-2%
State - City Street & Transportation (Shared Revenue)	\$ 5,642	\$ 5,650	\$ 5,650	
State Gas Tax - Three Cents	\$ 14,561	\$ 15,182	\$ 15,192	
State Gas Tax - 1989	\$ 7,845	\$ 8,180	\$ 7,235	-12%
TVA (Shared Revenue)	\$ 30,491	\$ 30,481	\$ 31,556	4%
Corporate Excise Tax	\$ 284	\$ 1,380	\$ 1,380	
Grants from Local Units	\$ -	\$ -	\$ -	
Firefighters Association Funds	\$ 27,500	\$ 27,500	\$ 27,500	
Fire Tax - Cheatham County	\$ 155,489	\$ 158,599	\$ 161,771	2%
<u>Total Intergovernmental</u>	<u>\$ 545,712</u>	<u>\$ 555,191</u>	<u>\$ 526,383</u>	<u>-5%</u>

FY 2016 Adopted Budget – Town of Kingston Springs, Tennessee

<u>General Fund Revenues</u>	FY14 Actual	FY15 Estimated	FY16 Adopted	% Change FY15-FY16
Fines				
City Court	\$ 43,404	\$ 34,846	\$ 40,000	15%
Restitution	\$ -	\$ -	\$ -	
Drug Fines	\$ 1,449	\$ 1,836	\$ 1,000	-46%
Seizure/Confiscated Monies	\$ -	\$ -	\$ -	
<u>Total Fines</u>	<u>\$ 44,853</u>	<u>\$ 36,682</u>	<u>\$ 41,000</u>	<u>12%</u>
Other				
Beer Permit Application Fees	\$ -	\$ -	\$ -	
Packaged Liquor Application Fees	\$ -	\$ -	\$ -	
TML 'Safety Partner' Grant	\$ -	\$ -	\$ -	
Planning Review Fees	\$ 2,850	\$ 1,500	\$ 1,500	
Officer Fees	\$ 1,449	\$ 1,430	\$ 1,430	
Accident Report Charges	\$ 48	\$ 10	\$ 10	
Excavation - Street Cut Fees	\$ 45		\$ -	
Park & Recreation Charges	\$ 6,525	\$ 7,500	\$ 7,500	
Basketball Program	\$ -	\$ -	\$ -	
Soccer Program	\$ 18,480	\$ 18,305	\$ 18,300	
Art in the Park	\$ 40	\$ 430	\$ 430	
Movies in the Park	\$ 300	\$ -	\$ -	
5K Run	\$ 4,159	\$ -	\$ -	
Fishing Rodeo	\$ 400	\$ 400	\$ 400	
Concessions	\$ 3,563	\$ 1,884	\$ 1,885	
City Hall Vending Machine	\$ 138	\$ 30	\$ 30	
Farmers Market	\$ 365	\$ 375	\$ 375	
Senior Participation Fees	\$ 1,200	\$ 1,200	\$ 1,200	
Building Permit Penalties	\$ 705	\$ 75	\$ 300	300%
Other Revenues	\$ 3,296	\$ 5,225	\$ 2,500	-52%
Interest Earnings	\$ 3,124	\$ 3,393	\$ 2,500	-26%
Insurance Claim Payments	\$ -	\$ -	\$ -	
FEMA Reimbursement	\$ -	\$ -	\$ -	
Received from AFT	\$ 10,000	\$ 10,000	\$ 10,000	
Received from Capital Projects	\$ -	\$ -	\$ -	
Capital Outlay Note	\$ -	\$ -	\$ 10,000	
<u>Total Other</u>	<u>\$ 56,687</u>	<u>\$ 52,213</u>	<u>\$ 58,360</u>	<u>12%</u>
Total General Fund Revenues	\$ 1,875,556	\$ 1,944,151	\$ 1,931,173	-1%

FY 2016 Adopted Budget – Town of Kingston Springs, Tennessee

<u>General Fund Expenditures</u>	FY14 Actual	FY15 Estimated	FY16 Adopted	% Change FY15-FY16
General Government				
Part-Time Salaries	\$ 2,006	\$ 3,360	\$ 3,360	
Employee Recognition Plaques, Name Plates	\$ 658	\$ 300	\$ 600	
OASI	\$ 153	\$ 258	\$ 258	
Workers Compensation	\$ 155	\$ 155	\$ 287	85%
Unemployment Insurance	\$ 4	\$ 21	\$ 27	29%
Fees (Fleet Tracking)	\$ 2,875	\$ 3,594	\$ -	
Town Elections	\$ -	\$ -	\$ -	
Credit Card Fees	\$ 778	\$ 846	\$ 900	6%
Recruitment/ Selection of Town Employees	\$ -	\$ -	\$ -	
Mixed Drink to Board of Education (50%)	\$ 42,102	\$ 4,949	\$ 3,925	-21%
Property Tax Reappraisal Cost (Designated Funds)	\$ -	\$ -	\$ 1,000	
Future Land & Buildings (Designated Funds)	\$ -	\$ -	\$ 3,000	
Reserve Fund (Designated Funds)	\$ -	\$ -	\$ 10,000	
South Cheatham Public Library	\$ 8,500	\$ 8,500	\$ 8,500	
CIO Services	\$ 1,568	\$ 7,500	\$ 7,500	
Postage, P.O. Box Rent, Etc.	\$ 1,343	\$ 991	\$ 1,500	51%
Books, Maps, Software, Magazines, Etc.	\$ 1,110	\$ 300	\$ 500	67%
Tax Billing Expenses	\$ -	\$ 1,062	\$ 1,100	4%
Memberships	\$ 1,869	\$ 2,060	\$ 2,060	
Public Relations	\$ 105	\$ 81	\$ 10,000	12246%
Advertising	\$ 4,805	\$ 2,558	\$ 5,000	95%
Off Site Backup Services	\$ 156	\$ 147	\$ 150	2%
Landfill Fees	\$ -	\$ 26	\$ 100	285%
Electric	\$ 7,719	\$ 5,479	\$ 8,700	59%
Water	\$ 613	\$ 533	\$ 620	16%
Telephone	\$ 4,885	\$ 4,710	\$ 5,400	15%
Online Services	\$ 3,075	\$ 3,341	\$ 8,400	151%
Dumpsters	\$ 5,927	\$ 6,696	\$ 4,800	-28%
Professional Services	\$ 130	\$ 250	\$ 250	
Auditing Services	\$ 9,700	\$ 9,900	\$ 10,200	3%
Engineering	\$ 4,810	\$ 11,905	\$ 7,000	-41%
Software / Hardware Support	\$ 11,154	\$ 12,665	\$ 14,000	11%
Repair & Maintenance - Equipment, Furniture, Mobiles, Etc.	\$ 345	\$ 535	\$ 500	-7%
Repair & Maintenance - Grounds	\$ -	\$ 175	\$ 175	
Repair & Maintenance - Buildings	\$ 175	\$ 7,477	\$ 7,500	
Landscaping	\$ 1,659	\$ -	\$ -	
Meals & Entertainment	\$ 389	\$ 644	\$ 650	1%
MTAS Codification Services	\$ 200	\$ 2,264	\$ 2,400	6%
Maintenance Contracts	\$ 1,276	\$ 1,300	\$ 1,300	
Miscellaneous	\$ 826	\$ 1,376	\$ 1,000	-27%
Vending	\$ -	\$ -	\$ 50	
Leadership Cheatham County	\$ -	\$ 200	\$ 250	25%
Office Supplies	\$ 5,326	\$ 7,494	\$ 9,000	20%

FY 2016 Adopted Budget – Town of Kingston Springs, Tennessee

<u>General Fund Expenditures</u>	FY14 Actual	FY15 Estimated	FY16 Adopted	% Change FY15-FY16
Office Furniture, Etc.	\$ 100	\$ -	\$ 500	
Transportation & Equipment	\$ 2,112	\$ -	\$ -	
Computers/ Printers/ Equipment	\$ 9,183	\$ 100	\$ 5,000	4900%
Christmas Decorations	\$ 2,500	\$ 2,500	\$ 2,500	
City-wide Yard Sale	\$ 399	\$ 500	\$ 500	
Farmer's Market	\$ 80	\$ 1,000	\$ 4,000	300%
Disaster Resource	\$ 2,557	\$ -	\$ 500	
Liability Insurance	\$ 4,136	\$ 4,136	\$ 4,459	8%
Property Insurance	\$ 1,813	\$ 1,813	\$ 2,112	16%
Property Acquisitions	\$ -	\$ -	\$ -	
Contributions	\$ 2,000	\$ 1,500	\$ 1,500	
Projects/ Improvements/ Equipment	\$ 21,603	\$ -	\$ 10,000	
<u>Total General Government</u>	<u>\$ 172,879</u>	<u>\$ 125,202</u>	<u>\$ 173,033</u>	<u>38%</u>
Administration				
Salaries	\$ 119,424	\$ 126,934	\$ 116,929	-8%
Employee Recognition	\$ 200	\$ 200	\$ 200	
Cell Phone Allowance	\$ 1,344	\$ 1,400	\$ 1,344	-4%
OASI (Employer's Share)	\$ 9,254	\$ 9,711	\$ 8,945	-8%
Health Insurance	\$ 28,335	\$ 29,044	\$ 22,954	-21%
Retirement	\$ 8,659	\$ 9,038	\$ 8,325	-8%
Workmen's Compensation	\$ 766	\$ 1,197	\$ 1,134	-5%
Unemployment Insurance	\$ 54	\$ 86	\$ 54	-37%
Employee Education & Training	\$ 400	\$ 825	\$ 1,755	113%
Printing (Business Cards)	\$ -	\$ 60	\$ 60	
Memberships	\$ 386	\$ 536	\$ 1,000	87%
Personal Mileage	\$ 426	\$ 1,112	\$ 500	-55%
Out of Town Expenses	\$ 579	\$ -	\$ 2,000	
Clothing & Uniforms	\$ -	\$ -	\$ -	
Fuel	\$ -	\$ -	\$ 2,600	
Notary & Surety Bonds/Fees	\$ 200	\$ 200	\$ 350	75%
Projects/ Improvements/ Equipment	\$ -	\$ 20,000	\$ -	
<u>Total Administrative</u>	<u>\$ 170,026</u>	<u>\$ 201,143</u>	<u>\$ 168,151</u>	<u>-16%</u>
Legislative				
Board Salaries	\$ 9,600	\$ 9,600	\$ 9,600	
OASI (Employer's Share)	\$ 734	\$ 735	\$ 735	
Workmen's Compensation	\$ 168	\$ 266	\$ 314	18%
Unemployment Insurance	\$ -	\$ 1	\$ -	
Employee Education & Training	\$ -	\$ 75	\$ 600	700%
Commission Retreat	\$ 827	\$ 1,100	\$ 1,200	9%
Printing (Business Cards)	\$ -	\$ 145	\$ 145	
Out of Town Expenses	\$ -	\$ -	\$ 225	
Prizes & Awards	\$ -	\$ 96	\$ 500	421%
<u>Total Legislative</u>	<u>\$ 11,329</u>	<u>\$ 12,018</u>	<u>\$ 13,319</u>	<u>11%</u>

FY 2016 Adopted Budget – Town of Kingston Springs, Tennessee

<u>General Fund Expenditures</u>	<u>FY14 Actual</u>	<u>FY15 Estimated</u>	<u>FY16 Adopted</u>	<u>% Change FY15-FY16</u>
City Court				
Legal Services	\$ 3,000	\$ 3,000	\$ 3,000	
<u>Total City Court</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>0%</u>
City Attorney				
Memberships	\$ 125	\$ 125	\$ 150	20%
Legal Services	\$ 28,908	\$ 23,000	\$ 23,000	
<u>Total City Attorney</u>	<u>\$ 29,033</u>	<u>\$ 23,125</u>	<u>\$ 23,150</u>	<u>0%</u>
Clerks				
Salaries	\$ 60,593	\$ 63,690	\$ 65,795	3%
Employee Recognition	\$ 200	\$ 200	\$ 200	
OASI (Employer's Share)	\$ 4,651	\$ 4,888	\$ 5,033	3%
Health Insurance	\$ 14,788	\$ 15,157	\$ 15,916	5%
Retirement	\$ 4,393	\$ 4,497	\$ 4,685	4%
Workmen's Compensation	\$ 140	\$ 214	\$ 220	3%
Unemployment Insurance	\$ 54	\$ 54	\$ 54	
Personal Mileage	\$ 481	\$ 419	\$ 450	7%
Out of Town Expenses	\$ -	\$ -	\$ 150	
Clothing & Uniforms	\$ -	\$ -	\$ -	
Notary & Surety Bonds	\$ 200	\$ 200	\$ 200	
<u>Total Clerks</u>	<u>\$ 85,499</u>	<u>\$ 89,319</u>	<u>\$ 92,703</u>	<u>4%</u>
Planning & Zoning				
Cheatham County JECBD	\$ 11,057	\$ 12,916	\$ 11,496	-11%
Planning Office Services	\$ 5,796	\$ 2,123	\$ 11,000	418%
Recording Documents	\$ -	\$ 17	\$ 100	488%
Prizes & Awards	\$ -	\$ -	\$ 70	
<u>Total Planning & Zoning</u>	<u>\$ 16,853</u>	<u>\$ 15,056</u>	<u>\$ 22,666</u>	<u>51%</u>
Codes Enforcement				
Vehicle Replacement (Designated Funds)	\$ -	\$ -	\$ 3,000	
Books, Maps, Software, Magazines, Etc.	\$ -	\$ 182	\$ 200	10%
Memberships	\$ -	\$ 100	\$ -	
Professional Services	\$ 2,232	\$ -	\$ -	
Contracted Building Inspector	\$ 25,713	\$ 27,000	\$ 28,350	5%
Code Clean-up Costs	\$ -	\$ -	\$ 3,000	
Demolition	\$ -	\$ -	\$ 5,000	
Machinery & Equipment	\$ -	\$ -	\$ 100	
Computers, Printers, & Equipment	\$ -	\$ -	\$ 600	
Liability Insurance	\$ 1,302	\$ 1,562	\$ 1,678	7%
<u>Total Codes Enforcement</u>	<u>\$ 29,248</u>	<u>\$ 28,844</u>	<u>\$ 38,928</u>	<u>35%</u>

FY 2016 Adopted Budget – Town of Kingston Springs, Tennessee

<u>General Fund Expenditures</u>	<u>FY14 Actual</u>	<u>FY15 Estimated</u>	<u>FY16 Adopted</u>	<u>% Change FY15-FY16</u>
Police Department				
Salaries	\$ 211,017	\$ 226,457	\$ 226,609	
State Supplement Police Salaries	\$ 3,600	\$ 3,600	\$ 3,600	
Employee Recognition	\$ 500	\$ 580	\$ 500	-14%
Cell Phone Allowance	\$ 3,976	\$ 4,015	\$ 4,032	
OASI (Employer's Share)	\$ 16,761	\$ 17,698	\$ 17,611	
Health Insurance	\$ 45,979	\$ 47,024	\$ 49,512	5%
Retirement	\$ 15,038	\$ 15,898	\$ 16,135	1%
Workmen's Compensation	\$ 9,338	\$ 15,718	\$ 15,953	1%
Unemployment Insurance	\$ 135	\$ 189	\$ 135	-29%
Employee Education & Training	\$ 288	\$ 3,700	\$ 3,700	
Fees	\$ -	\$ -	\$ -	
License Fee	\$ 130	\$ 150	\$ 150	
Vehicle Replacement (Designated Funds)	\$ -	\$ -	\$ 8,000	
CIO Services	\$ -	\$ 1,000	\$ 1,000	
Dispatching	\$ 1,200	\$ 1,200	\$ 1,200	
Books, Maps, Software, Magazines, Etc.	\$ -	\$ 2,100	\$ 2,000	-5%
Memberships	\$ 150	\$ 400	\$ 400	
Public Relations	\$ 168	\$ 250	\$ 250	
Online Services	\$ 2,401	\$ 4,200	\$ 4,200	
Medical	\$ -	\$ 752	\$ 800	6%
Special Response Team	\$ 187	\$ 3,000	\$ 3,000	
Repair & Maintenance - Motor Vehicle	\$ 10,131	\$ 13,000	\$ 13,000	
Repair & Maintenance - Equipment, Furniture, Mobiles, Etc.	\$ 201	\$ 750	\$ 500	-33%
Out of Town Expenses	\$ 864	\$ 2,300	\$ 2,300	
Maintenance Contracts	\$ 380	\$ 1,200	\$ 1,000	-17%
Miscellaneous	\$ -	\$ 1,000	\$ 1,000	
Safety Equipment	\$ 363	\$ 3,300	\$ 3,300	
Communication Equipment/ Supplies	\$ 8,156	\$ 950	\$ 800	-16%
Machinery & Equipment	\$ -	\$ 2,000	\$ 2,000	
Medical Equipment/ Supplies	\$ 448	\$ 250	\$ 250	
Computers, Printers, Equipment	\$ 918	\$ 2,500	\$ 2,500	
Operating Supplies	\$ 757	\$ 700	\$ 700	
Clothing & Uniforms	\$ 477	\$ 2,000	\$ 2,500	25%
Education Supplies	\$ -	\$ 50	\$ -	
Fuel	\$ 24,657	\$ 22,500	\$ 20,000	-11%
Liability Insurance	\$ 10,317	\$ 12,380	\$ 15,449	25%
Property Insurance	\$ 7	\$ 10	\$ 89	790%
Transportation Equipment	\$ -	\$ 50,000	\$ -	
Office Machinery & Equipment	\$ -	\$ -	\$ -	
Projects/ Improvements/ Equipment	\$ -	\$ 100	\$ -	
Total Police Department	\$ 368,543	\$ 462,920	\$ 424,175	-8%

FY 2016 Adopted Budget – Town of Kingston Springs, Tennessee

<u>General Fund Expenditures</u>	FY14 Actual	FY15 Estimated	FY16 Adopted	% Change FY15-FY16
Fire Department				
Fire Department Incentive Program	\$ 27,412	\$ 27,500	\$ 27,500	
OASI	\$ 2,097	\$ 2,104	\$ 2,104	
Workmen's Compensation	\$ 2,279	\$ 3,603	\$ 4,228	17%
Employee Education & Training	\$ 1,376	\$ 2,500	\$ 2,500	
Firefighters Association Savings (Designated Funds)	\$ -	\$ -	\$ 27,500	
CIO Services	\$ 440	\$ 740	\$ 800	8%
Dispatching	\$ 1,200	\$ 1,200	\$ 1,200	
Memberships	\$ -	\$ 150	\$ 150	
Public Relations	\$ 1,992	\$ 2,100	\$ 2,000	-5%
Electric	\$ 8,189	\$ 7,361	\$ 8,000	9%
Water	\$ 1,230	\$ 1,107	\$ 1,200	8%
Gas Heating	\$ 6,081	\$ 4,279	\$ 4,500	5%
Telephone	\$ 647	\$ 617	\$ 800	30%
Cable	\$ 907	\$ 808	\$ 1,600	98%
Medical	\$ -	\$ 350	\$ 350	
Software/ Hardware Support	\$ 10,984	\$ 250	\$ 250	
Repair & Maintenance - Motor Vehicles	\$ 16,766	\$ 23,000	\$ 23,000	
Repair & Maintenance Equipment	\$ 5,670	\$ 6,650	\$ 6,650	
Repair & Maintenance Grounds	\$ -	\$ 150	\$ 1,500	900%
Repair & Maintenance - Buildings	\$ 1,760	\$ 2,828	\$ 3,000	6%
Out of Town Expenses	\$ 3,220	\$ 4,800	\$ 4,800	
Meals & Entertainment	\$ 2,110	\$ 2,400	\$ 3,000	25%
Maintenance Contracts	\$ 640	\$ 670	\$ 670	
Miscellaneous	\$ -	\$ 600	\$ 600	
Training Equipment	\$ 738	\$ 1,500	\$ 1,500	
Reinforcement Program	\$ 395	\$ 500	\$ 500	
Office Furniture, File Cabinets, Etc.	\$ 918	\$ 500	\$ 500	
Safety Equipment	\$ 10,933	\$ 24,000	\$ 24,000	
Communication Equipment/ Supplies	\$ 1,093	\$ 1,500	\$ 1,500	
Machinery & Equipment	\$ 452	\$ 5,800	\$ 1,500	-74%
Medical Equipment/ Supplies	\$ 2,177	\$ 5,800	\$ 5,800	
Computers, Printers, Office Equipment	\$ 1,348	\$ -	\$ -	
Christmas Decorations	\$ -	\$ 75	\$ 75	
Operating Supplies	\$ 613	\$ 1,900	\$ 1,900	
Clothing & Uniforms	\$ 112	\$ 2,500	\$ 3,500	40%
Fuel	\$ 4,538	\$ 4,750	\$ 4,750	
Liability Insurance	\$ 10,773	\$ 12,928	\$ 13,033	1%
Property Insurance	\$ 2,509	\$ 3,011	\$ 2,969	-1%
Prizes & Awards	\$ 713	\$ 700	\$ 750	7%
Projects/ Improvements/ Equipment	\$ -	\$ -	\$ -	
Total Fire Department	\$ 132,313	\$ 156,931	\$ 190,179	21%

FY 2016 Adopted Budget – Town of Kingston Springs, Tennessee

<u>General Fund Expenditures</u>	FY14 Actual	FY15 Estimated	FY16 Adopted	% Change FY15-FY16
Streets				
Salaries	\$ 53,560	\$ 31,936	\$ 57,016	79%
Employee Recognition	\$ 200	\$ 85	\$ 200	135%
Cell Phone Allowance	\$ 1,344	\$ 764	\$ 1,344	76%
OASI (Employer's Share)	\$ 4,215	\$ 2,511	\$ 4,362	74%
Health Insurance	\$ 14,788	\$ 8,597	\$ 15,663	82%
Retirement	\$ 3,883	\$ 2,242	\$ 4,060	81%
Workmen's Compensation	\$ 2,337	\$ 1,545	\$ 3,829	148%
Unemployment Insurance	\$ 54	\$ 17	\$ 54	218%
Vehicle Replacement (Designated Funds)	\$ -	\$ -	\$ 3,000	
Electric	\$ 774	\$ 366	\$ 700	91%
Medical	\$ -	\$ -	\$ 100	
Tree Cutting Service	\$ -	\$ 750	\$ 750	
Repair & Maintenance - Motor Vehicles	\$ 2,906	\$ 4,529	\$ 6,500	44%
Repair & Maintenance Equipment, Furniture, Mobiles, Etc.	\$ 5,375	\$ 1,500	\$ 7,500	400%
Repair & Maintenance Grounds	\$ 574	\$ 7	\$ 2,750	39186%
Repair & Maintenance - Buildings	\$ 993	\$ 270	\$ 2,750	919%
Repair & Maintenance - Roads & Streets	\$ 87,404	\$ 20,698	\$ 25,000	21%
Annual Paving	\$ 181,707	\$ 202,000	\$ 120,000	-41%
Excavation/ Street Cuts	\$ -	\$ -	\$ 300	
Safety Equipment	\$ 52	\$ -	\$ 300	
Machinery & Equipment	\$ 6,099	\$ 1,500	\$ 750	-50%
Operating Supplies	\$ 45	\$ 129	\$ 1,000	675%
Clothing & Uniforms	\$ 400	\$ 1,117	\$ 1,200	7%
Fuel	\$ 6,216	\$ 6,001	\$ 6,500	8%
Property Damage Repairs	\$ -	\$ -	\$ 100	
Signs	\$ 2,336	\$ 2,533	\$ 3,500	38%
Road Salt	\$ -	\$ -	\$ 9,000	
Liability Insurance	\$ 2,410	\$ 2,892	\$ 3,131	8%
Property Insurance	\$ 1,702	\$ 20,430	\$ 1,972	-90%
Projects/ Improvements/ Equipment	\$ -	\$ -	\$ 17,500	
<u>Total Streets</u>	<u>\$ 379,374</u>	<u>\$ 312,419</u>	<u>\$ 300,830</u>	<u>-4%</u>
State Street Aid				
Street Lighting	\$ 48,289	\$ 42,774	\$ 45,000	5%
Annual Paving Projects	\$ -	\$ -	\$ 27,345	
<u>Total State Street Aid</u>	<u>\$ 48,289</u>	<u>\$ 42,774</u>	<u>\$ 72,345</u>	<u>69%</u>

FY 2016 Adopted Budget – Town of Kingston Springs, Tennessee

<u>General Fund Expenditures</u>	FY14 Actual	FY15 Estimated	FY16 Adopted	% Change FY15-FY16
Parks & Recreation				
Salaries	\$ 68,360	\$ 72,465	\$ 77,932	8%
Part-Time Employees Salaries	\$ 4,330	\$ 3,120	\$ 5,200	67%
Employee Recognition	\$ 200	\$ 200	\$ 200	
Cell Phone Allowance	\$ 1,344	\$ 1,344	\$ 1,344	
OASI (Employee's Share)	\$ 5,679	\$ 5,908	\$ 5,962	1%
Health Insurance	\$ 14,548	\$ 14,917	\$ 15,664	5%
Retirement	\$ 4,956	\$ 5,087	\$ 5,179	2%
Workmen's Compensation	\$ 2,569	\$ 4,091	\$ 4,238	4%
Unemployment Insurance	\$ 67	\$ 59	\$ 81	37%
Employee Education & Training	\$ 55	\$ 480	\$ 500	4%
Vehicle Replacement (Designated Funds)	\$ -	\$ -	\$ 3,000	
Equipment Replacement (Designated Funds)	\$ -	\$ -	\$ 7,500	
Automobile Licenses & Titles	\$ -	\$ 19	\$ -	
Books, Maps, Software, Magazines, Etc.	\$ 30	\$ 300	\$ 300	
Memberships	\$ 564	\$ 300	\$ 500	67%
Electric	\$ 5,101	\$ 500	\$ 7,500	1400%
Water	\$ 20,241	\$ 7,500	\$ 18,000	140%
Online Services	\$ 2,646	\$ 2,650	\$ 2,650	
Repair & Maintenance - Motor Vehicles	\$ 1,102	\$ 2,500	\$ 2,500	
Repair & Maintenance - Equipment, Furniture, Mobiles, Etc.	\$ 4,581	\$ 4,434	\$ 7,500	69%
Mowing	\$ 17,471	\$ 22,000	\$ 23,000	5%
Repair & Maintenance - Grounds & Ground Improvements	\$ 17,085	\$ 8,500	\$ 7,500	-12%
Repair & Maintenance - Buildings	\$ 2,572	\$ 5,000	\$ 5,000	
Landscaping	\$ -	\$ 750	\$ 750	
Out of Town Expenses	\$ 1,857	\$ 1,500	\$ 2,000	33%
Machinery & Equipment Rental	\$ -	\$ 150	\$ 150	
Office Supplies	\$ 150	\$ 1,000	\$ 1,000	
Office Furniture, File Cabinets, Etc.	\$ 254	\$ 500	\$ 500	
Machinery & Equipment Rental	\$ 11,019	\$ 2,000	\$ 2,500	25%
Computers, Printers, Office Equipment	\$ 331	\$ 1,000	\$ 1,000	
Operating Supplies	\$ 1,594	\$ 1,000	\$ 2,000	
Senior Program	\$ 5,099	\$ 6,200	\$ 6,200	
Clothing & Uniforms	\$ 235	\$ 500	\$ 500	
Fuel	\$ 3,599	\$ 4,000	\$ 5,000	25%
Traffic Signs/ Supplies	\$ 216	\$ 2,300	\$ 2,000	-13%
Security Equipment	\$ -	\$ 2,000	\$ 2,000	
Security Monitoring	\$ 384	\$ 500	\$ 500	
Activity Center Staff Assistance	\$ 160	\$ 150	\$ 250	67%
5K Race	\$ 2,956	\$ -	\$ -	

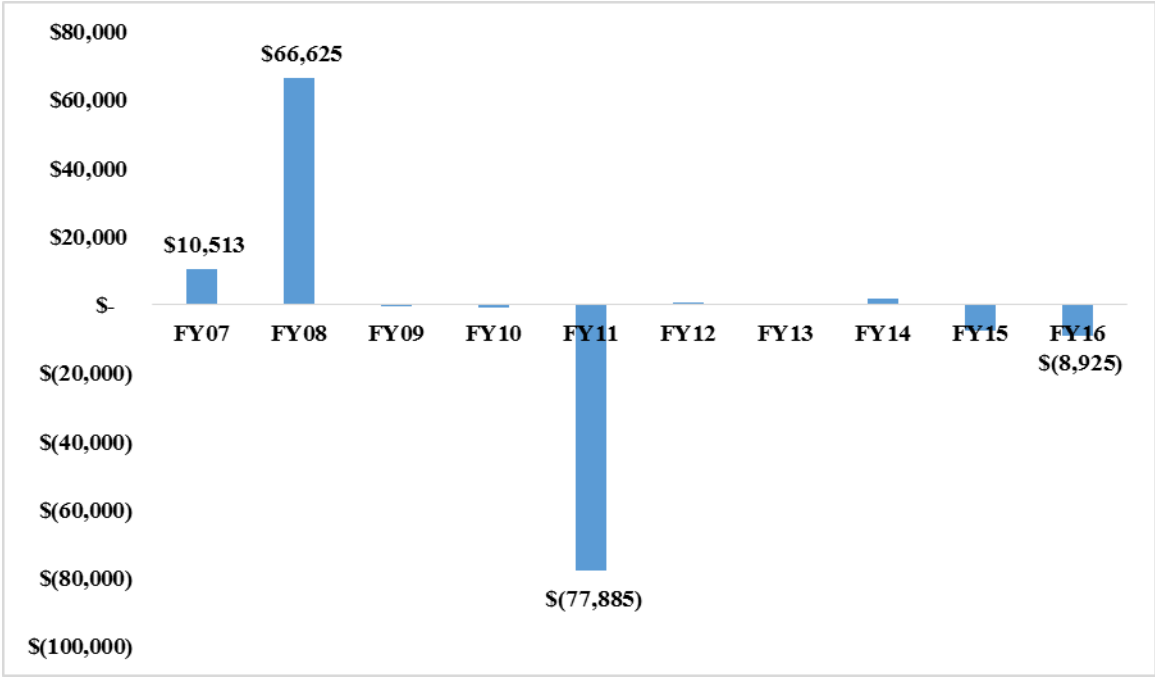
FY 2016 Adopted Budget – Town of Kingston Springs, Tennessee

<u>General Fund Expenditures</u>	FY14 Actual	FY15 Estimated	FY16 Adopted	% Change FY15-FY16
Movie in the Park	\$ 877	\$ -	\$ -	
Soccer Program	\$ 10,920	\$ 15,000	\$ 15,000	
Fishing Rodeo	\$ 1,301	\$ 1,000	\$ 1,000	
Community Picnic	\$ 291	\$ 300	\$ 300	
Art in the Park	\$ 3,150	\$ 3,938	\$ 4,000	2%
Miscellaneous Park Programs & Projects	\$ 75	\$ 500	\$ 1,000	
Egg Hunt	\$ 1,242	\$ 700	\$ 700	
Dog Park	\$ 302	\$ 200	\$ 200	
Concessions	\$ 2,499	\$ 2,500	\$ 2,500	
Liability Insurance	\$ 4,548	\$ 5,457	\$ 5,597	3%
Notary & Surety Bond/ Fees	\$ 100	\$ 100	\$ 100	
Property Insurance	\$ 2,318	\$ 2,781	\$ 2,700	-3%
Land Rental	\$ 2,447	\$ 2,450	\$ 2,450	
Projects/ Improvements/ Equipment	\$ -	\$ 40,605	\$ 15,000	-63%
<u>Total Parks & Recreation</u>	<u>\$ 231,426</u>	<u>\$ 278,157</u>	<u>\$ 278,146</u>	<u>0%</u>
Debt				
Capital Outlay Note Interest (Activity Center)	\$ 10,117	\$ 9,347	\$ 8,543	-9%
Capital Outlay Note Principal (Activity Center)	\$ 23,000	\$ 24,000	\$ 25,000	4%
TML Bond 2001 Trustee Fees	\$ 12,957	\$ 10,159	\$ 7,266	-28%
TML Bond 2004 Trustee Fees	\$ 10,659	\$ 9,340	\$ 8,086	-13%
TML Bond 2001 Interest	\$ 2,124	\$ 35,700	\$ 24,400	-32%
TML Bond 2001 Principal	\$ 216,000	\$ 226,000	\$ 238,000	5%
TML Bond 2004 Interest	\$ 1,717	\$ 32,500	\$ 27,600	-15%
TML Bond 2004 Principal	\$ 94,000	\$ 98,000	\$ 102,000	4%
<u>Total Debt</u>	<u>\$ 370,574</u>	<u>\$ 445,046</u>	<u>\$ 440,895</u>	<u>-1%</u>
TOTAL GENERAL FUND EXPENDITURES	\$2,048,388	\$2,195,953	\$2,241,519	2%

Adequate Facilities Fund Overview

Fund Balance:

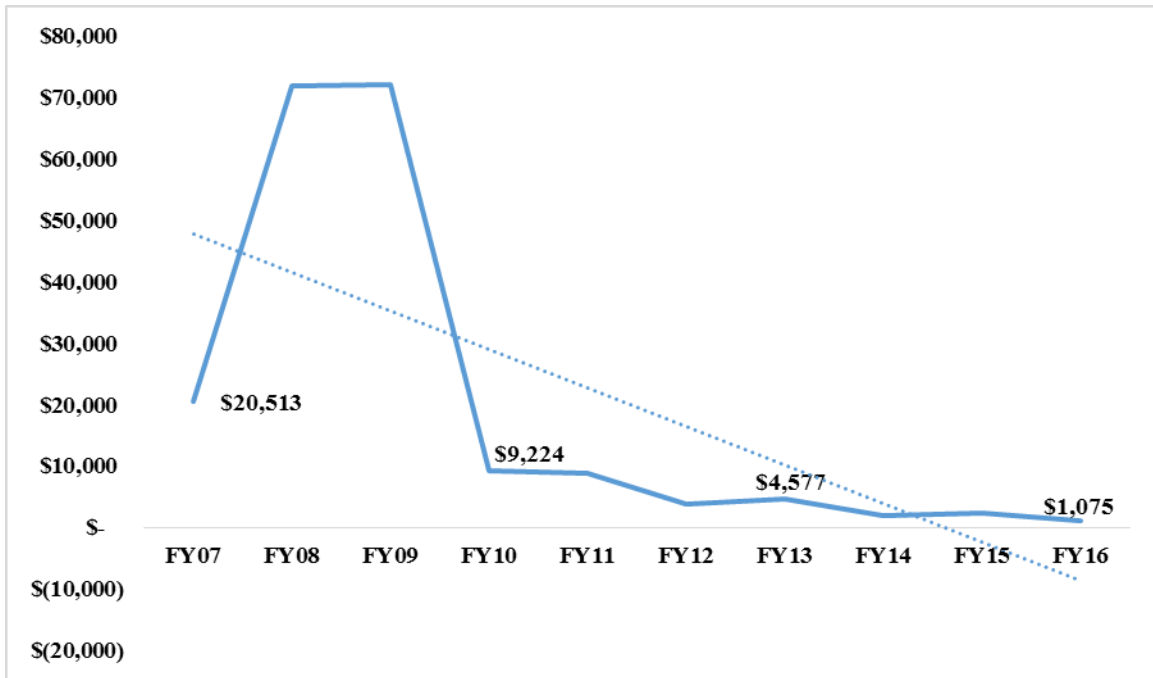
The FY16 budget makes a \$1,267, or 16.5% increased use of prior fund balance. The budget calls for \$8,925 of prior fund balance to be used as part of a \$10,000 transfer to the General Fund. The transfer has been designated to support debt service payments on the L.L. Burns Park Activity Center. The annual transfer was first approved by the Board of Commissioner in FY15.



Revenues:

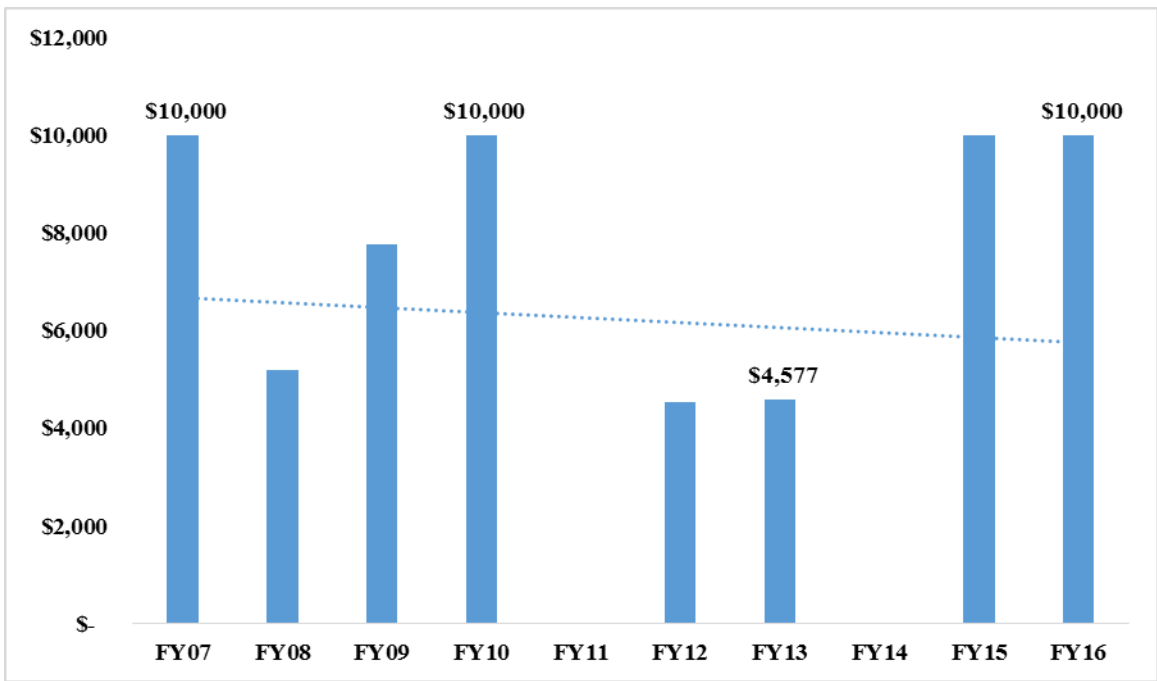
Fund revenues are projected to decrease \$1,267, or 54% in FY16. Nearly all revenues of the Adequate Facilities Tax Fund are assessed by the building official and collected by the Town. Adequate Facilities Tax assessments are based from the square footage of applicable building permits on new constructions. Interest earnings from prior fund balance is also a minor revenue source.

FY 2016 Adopted Budget – Town of Kingston Springs, Tennessee



Expenditures:

The Adequate Facilities Tax Fund will have one annual expenditure; a \$10,000 transfer to the General Fund. This expenditure represents level spending from FY15.



Debt Obligation:

None of the Town’s debt service will be paid from the Adequate Facilities Tax Fund. Instead, a \$10,000 transfer will be made to the General Fund to accommodate debt service.

FY16 Budget Notes:

None

Line Item Revenues & Expenditures:

<u>Adequate Facilities Tax Fund Revenues</u>	<u>FY14</u> <u>Actual</u>	<u>FY15</u> <u>Estimated</u>	<u>FY16</u> <u>Adopted</u>	<u>% Change</u> <u>FY15-FY16</u>
Local Taxes				
Adequate Facilities Tax	\$ 1,775	\$ 2,258	\$ 1,000	-56%
<u>Total Local Taxes</u>	<u>\$ 1,775</u>	<u>\$ 2,258</u>	<u>\$ 1,000</u>	<u>-56%</u>
Other				
Interest Earnings	\$ 100	\$ 84	\$ 75	-11%
<u>Total Other</u>	<u>\$ 100</u>	<u>\$ 84</u>	<u>\$ 75</u>	<u>-11%</u>
Total Adequate Facilities Tax Revenues	\$ 1,875	\$ 2,342	\$ 1,075	-54%

<u>Adequate Facilities Tax Fund Expenditures</u>	<u>FY14</u> <u>Actual</u>	<u>FY15</u> <u>Estimated</u>	<u>FY16</u> <u>Adopted</u>	<u>% Change</u> <u>FY15-FY16</u>
Architecture & Design Services	\$ -	\$ -	\$ -	
Traffic Signs/ Supplies	\$ -	\$ -	\$ -	
Transfer to General Fund	\$ 10,000	\$ 10,000	\$ 10,000	0%
Total Adequate Facilities Tax Fund Expenditures	\$ 10,000	\$ 10,000	\$ 10,000	0%

Drug Enforcement Fund Overview

Fund Balance:

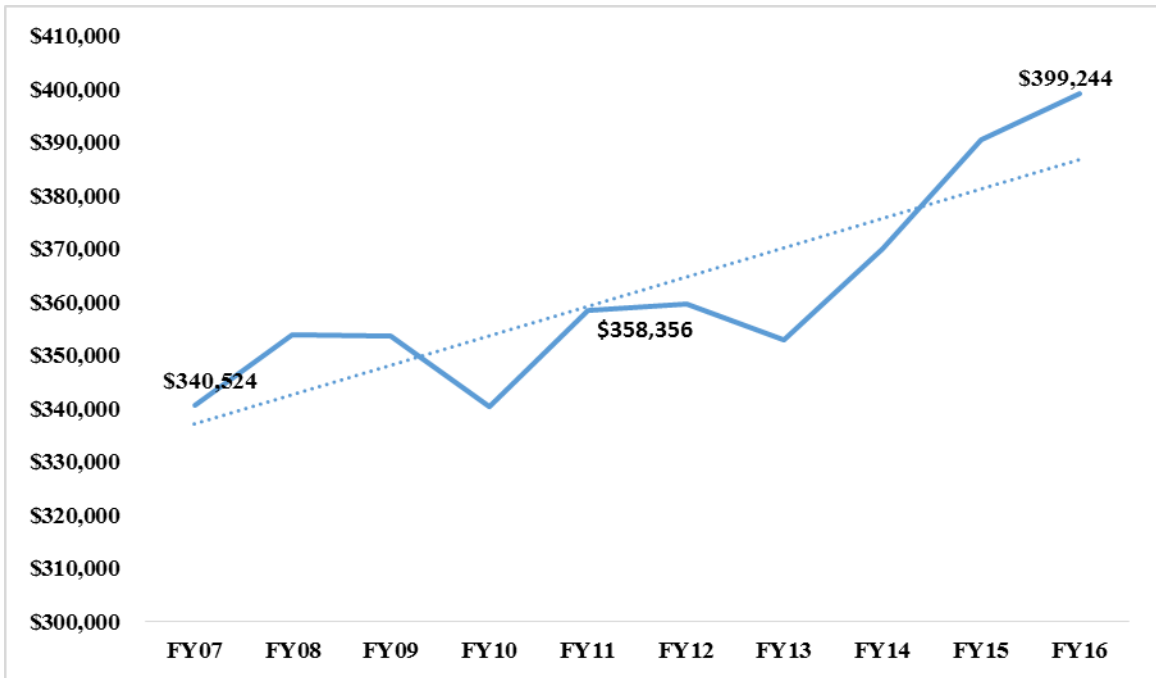
The FY16 budget sets an increased use of prior fund balance, raising such expected spending by \$102.442, or 787.5%. The increased spending can be attributed to both a capital project and equipment purchase. The budget calls for both higher revenues and increased expenses.



Revenues:

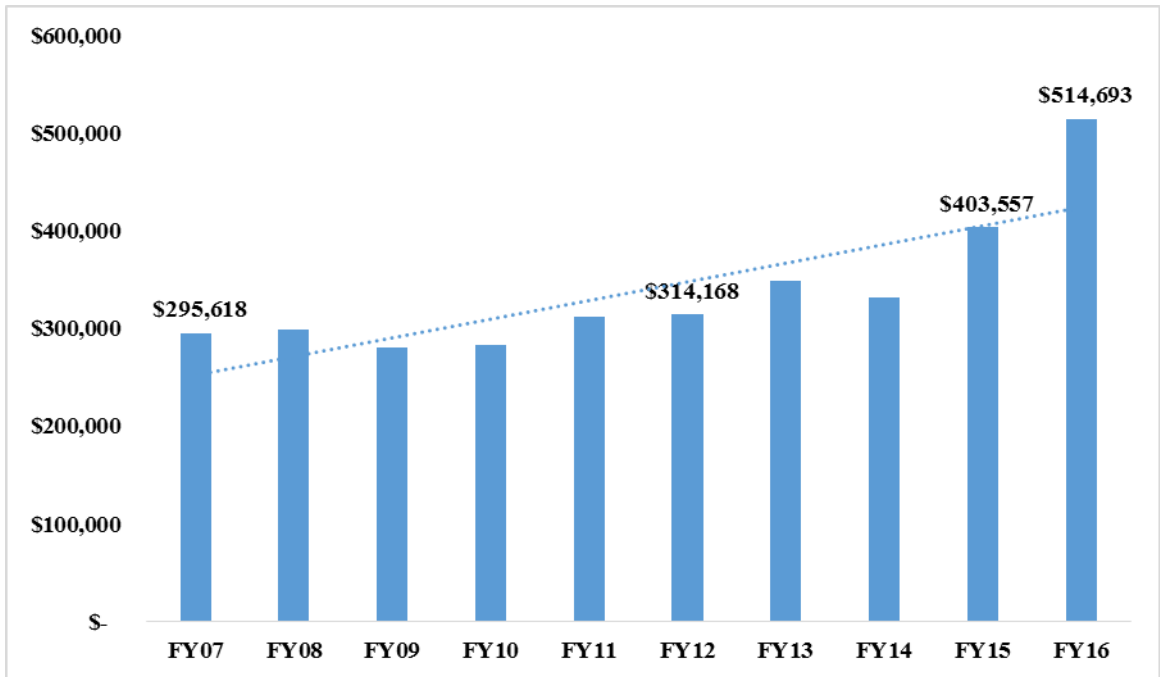
The FY16 budget calls for an \$8,694, or 2% increase in fund revenues. The increase is largely attributed to a 3% increase in sewer user rates, the fund’s major source of revenue. Rates will be raised in FY16 due to a higher level of funding for capital projects. Other minor revenue sources include miscellaneous charges and fees.

FY 2016 Adopted Budget – Town of Kingston Springs, Tennessee



Expenses:

The FY16 budget calls for increased fund spending of \$120,558, or 41%. The elevated spending is attributed to capital projects. \$100,000 is planned to rehab a sewer pump station and purchase a mini-excavator. A 3% raise in employee salaries and 2% raise in employee benefit expenses are also anticipated.



Debt Obligation:

The Sewer fund will pay \$50,213 in FY16 for the debt service associated with a 2007 Capital Outlay Note for a sewer main rehabilitation along Main Street. The payment will include \$45,000 in principal payment, and \$5,213 in interest. The payment represents an \$1,863, or 3.8% increase from FY15.

FY16 Budget Notes:

The FY16 budget calls for a 3% rate increase in sewer user fees. The rate increase is necessary both to support rising operating costs and to fund two capital expenses. The first is a rehabilitation of an above ground pump station on West Kingston Springs Road. The other capital expense is the purchase of a mini-excavator.

Line Item Revenues & Expenses:

<u>Sewer Fund Revenues</u>	<u>FY14</u> <u>Actual</u>	<u>FY15</u> <u>Estimated</u>	<u>FY16</u> <u>Adopted</u>	<u>% Change</u> <u>FY15-FY16</u>
Service Charges & Fees				
Sewer Service Charges	\$ 407,959	\$ 376,620	\$ 387,919	3%
Forfeited Discounts & Penalties	\$ 6,927	\$ 7,065	\$ 7,025	-1%
Sewer Tap Fees	\$ 1,000	\$ 1,000	\$ 1,000	
Sewer Service Fees	\$ 3,350	\$ 3,525	\$ 1,000	-72%
<u>Total Service Charges & Fees</u>	<u>\$ 419,236</u>	<u>\$ 388,210</u>	<u>\$ 396,944</u>	<u>2%</u>
Other				
Other Revenue	\$ 3	\$ -	\$ -	
Interest Earnings	\$ 2,225	\$ 2,340	\$ 2,300	-2%
<u>Total Other</u>	<u>\$ 2,227</u>	<u>\$ 2,340</u>	<u>\$ 2,300</u>	<u>-2%</u>
Total Sewer Fund Revenue	\$ 421,463	\$ 390,550	\$ 399,244	2%

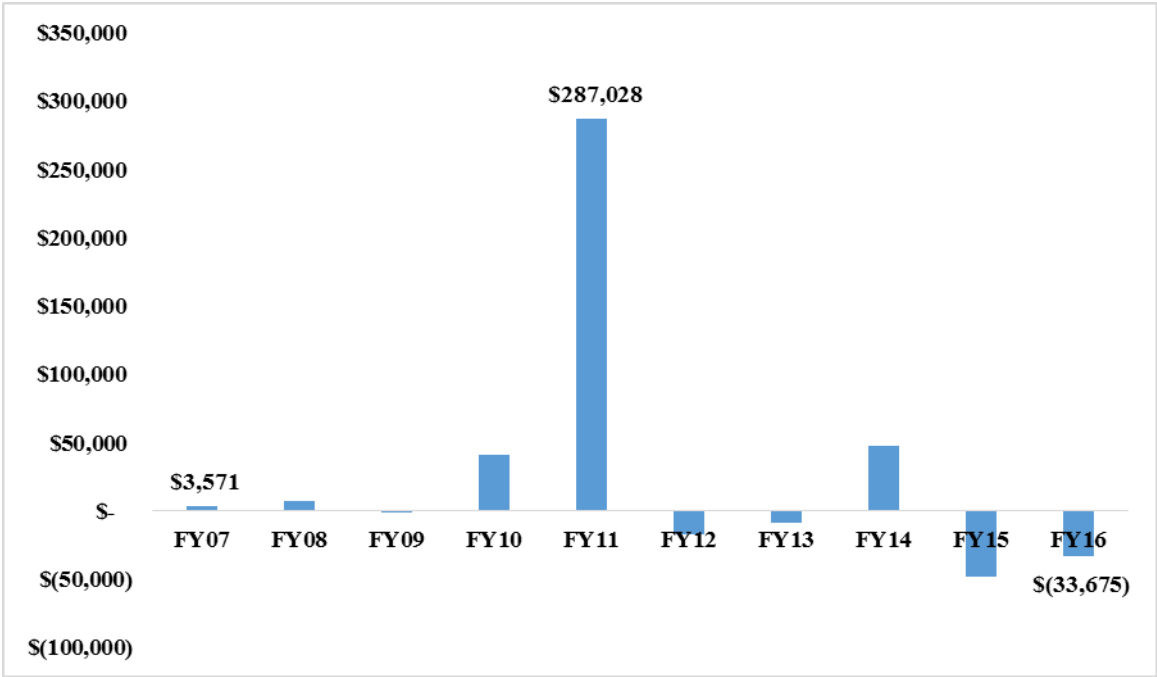
FY 2016 Adopted Budget – Town of Kingston Springs, Tennessee

<u>Sewer Fund Expenses</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>% Change</u>
	<u>Actual</u>	<u>Estimated</u>	<u>Adopted</u>	<u>FY15-FY16</u>
Salaries	\$ 43,580	\$ 44,975	\$ 46,554	4%
Employee Recognition	\$ -	\$ 135	\$ 100	-26%
Cell Phone Allowance	\$ 672	\$ 907	\$ 672	-26%
OASI (Employer's Share)	\$ 3,385	\$ 3,384	\$ 3,466	2%
Health Insurance	\$ 7,394	\$ 10,743	\$ 7,958	-26%
Retirement	\$ 3,152	\$ 3,105	\$ 3,226	4%
Workmen's Compensation	\$ 1,305	\$ 1,990	\$ 3,178	60%
Unemployment Insurance	\$ 27	\$ 37	\$ 27	-27%
Employee Education & Training	\$ -	\$ -	\$ 200	
PILOT (to General Fund)	\$ 9,682	\$ 10,019	\$ 9,057	-10%
Vehicle Replacement (Designated Funds)	\$ -	\$ -	\$ 3,000	
CIO Services	\$ -	\$ 250	\$ 250	
Annual Maintenance Fee	\$ -	\$ 2,000	\$ 2,000	
Memberships	\$ 660	\$ 629	\$ 1,850	194%
Public Relations	\$ -	\$ -	\$ 350	
Electric	\$ 33,356	\$ 28,086	\$ 28,100	
Water	\$ 455	\$ 396	\$ 500	26%
Gas Heating	\$ 829	\$ 611	\$ 750	23%
Telephone	\$ 976	\$ 943	\$ 1,100	17%
Engineering	\$ -	\$ 500	\$ 500	
Repair & Maintenance - Motor Vehicles	\$ 1,774	\$ 3,043	\$ 3,500	15%
Repair & Maintenance - Equipment	\$ 46,331	\$ 51,554	\$ 105,000	104%
Mowing	\$ 1,445	\$ 2,705	\$ 2,705	
Repair & Maintenance - Buildings	\$ 4,427	\$ 3,941	\$ 4,500	14%
Plant Testing	\$ 11,532	\$ 12,500	\$ 13,000	4%
Out of Town Expenses	\$ 96	\$ 200	\$ 300	50%
Agent Fee (SSCUD)	\$ 25,756	\$ 28,000	\$ 28,000	
Maintenance Contracts	\$ -	\$ -	\$ 150	
Miscellaneous	\$ -	\$ 1,200	\$ 1,500	25%
Machinery & Equipment	\$ 3,875	\$ 1,422	\$ 1,500	5%
Computers, Printers, Office Equipment	\$ -	\$ 1,000	\$ 1,000	
Operating Supplies	\$ -	\$ 1,000	\$ 1,500	50%
Chemical, Lab, & Medical Supplies	\$ 3,357	\$ 6,448	\$ 7,000	9%
Clothing & Uniforms	\$ 476	\$ 956	\$ 1,200	26%
Fuel	\$ 4,992	\$ 3,697	\$ 7,750	110%
Property Damage Repairs	\$ -	\$ -	\$ 300	
Septic Tank Pumping	\$ 8,415	\$ 8,558	\$ 9,500	11%
Liability Insurance	\$ 1,530	\$ 1,836	\$ 1,932	5%
Capital Outlay Note Interest	\$ 16,984	\$ 5,366	\$ 5,213	-3%
Capital Outlay Note Principal	\$ 300,984	\$ 42,984	\$ 45,000	5%
Property Insurance	\$ 6,824	\$ 8,189	\$ 7,978	-3%
Land Rental	\$ 250	\$ 250	\$ 250	
Bad Debt Expenses	\$ 1,934	\$ 4,000	\$ 4,000	
Projects/ Improvements/ Equipment	\$ 110,000	\$ -	\$ 52,500	
Total Operating	\$ 656,444	\$ 297,557	\$ 418,115	41%
Depreciation				
Depreciation	\$ 110,000	\$ 106,000	\$ 98,200	-7%
Total Depreciation	\$ 110,000	\$ 106,000	\$ 98,200	-7%
Total Sewer Fund Expenses	\$ 766,444	\$ 403,557	\$ 516,315	28%

Drug Enforcement Fund Overview

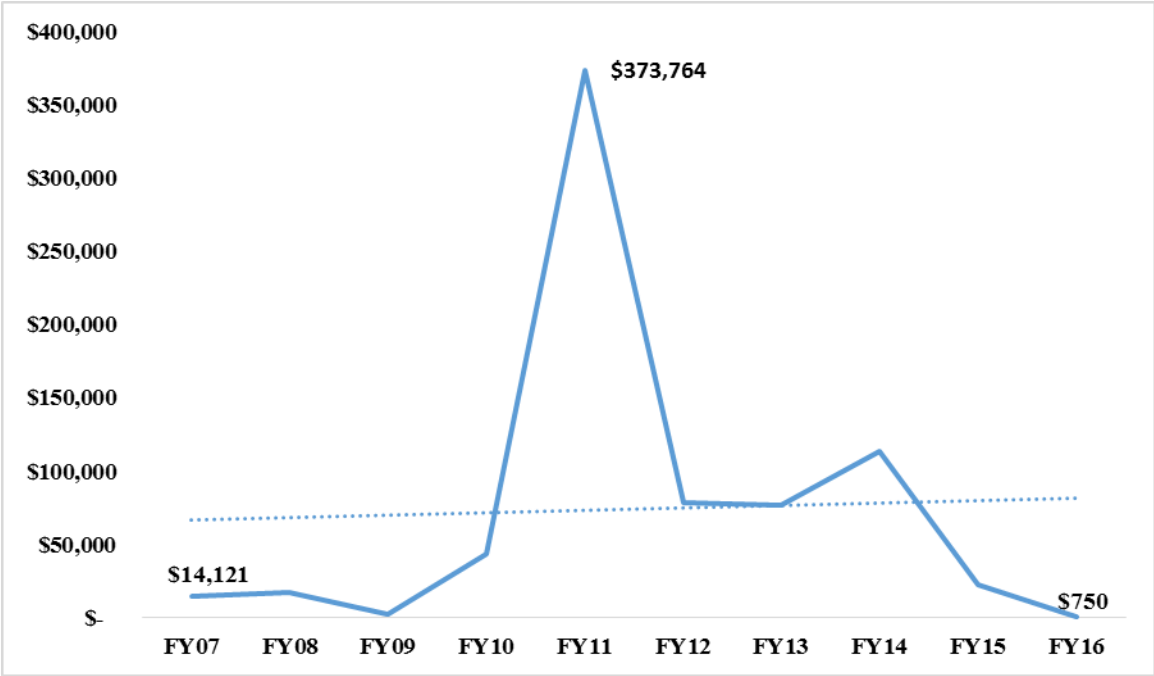
Fund Balance:

The FY16 budget makes minor use of prior fund balance, lowering the amount of fund balance used by \$14,853, or 30.6%. The budget calls for \$33,675 less in spending above fund revenues to support specific drug enforcement program costs related to an officer and a canine. The reduction in use of fund balance can be attributed to drastically decreasing fund activity and revenues.



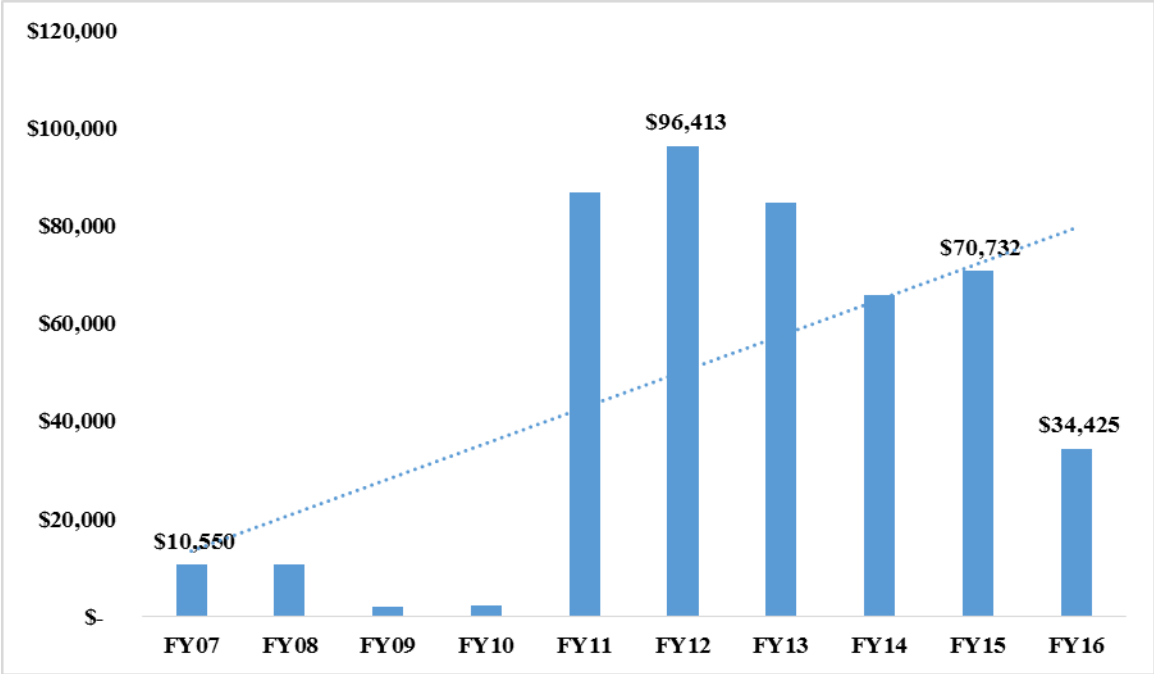
Revenues:

For the past several years, major fund revenues had come from the Town’s participation in an inter-local drug enforcement program. The D.I.C.E. team was administered by the 23rd Judicial District and included partners such as the City of Dickson, Dickson County, Cheatham County, and Humphreys County. Due to staff limitations and pending changes in state legislation, the Town of Kingston Springs abandoned the agreement in late FY15. As such, drug fine revenues are reduced by \$21,454, or 97%.



Expenditures:

Fund expenditures will decrease by \$36,307, or 51% in FY16. The resources from the Drug Enforcement Fund are limited by State statute to non-recurring costs associated with a jurisdiction’s drug enforcement and education program. The Town of Kingston Springs has recently abandoned a drug enforcement inter-local agreement (D.I.C.E. team.) The Town has retained the officer and canine previously assigned to the D.I.C.E. team and the majority of fund expenditures are spent in support of both departmental personnel.



Debt Obligation:

None of the Town’s debt service will be paid from the Drug Enforcement Fund.

FY16 Budget Notes:

At the end of FY15, the Town ended its participation in an inter-local drug enforcement agreement. Two factors; a vacancy in the Police Department, and looming State legislation which would change the funding formula of the agreement, preceded the Town’s withdrawal. The Town elected to keep both the officer and canine previously dedicated to the agreement and have been utilizing them on patrol and with local schools.

City Commissioners, the City Manager, and the Police Chief will revisit the inter-local agreement, the political landscape, and how departmental personnel are being utilized in the community in late FY16.

Line Item Revenues & Expenditures:

<u>Drug Fund Revenues</u>	<u>FY14</u> <u>Actual</u>	<u>FY15</u> <u>Estimated</u>	<u>FY16</u> <u>Adopted</u>	<u>% Change</u> <u>FY15-FY16</u>
Fines				
Drug Fine	\$ 1,449	\$ 1,786	\$ -	
Unauthorized Substance Tax	\$ 25	\$ -	\$ -	
Confiscated Monies Other Than DICE	\$ 1,602	\$ -	\$ -	
DICE - Seizure/ Confiscated Monies	\$ 109,300	\$ 19,349	\$ -	
<u>Total Fines</u>	<u>\$ 112,375</u>	<u>\$ 21,135</u>	<u>\$ -</u>	<u>-100%</u>
Other				
K9 Donations	\$ -	\$ -	\$ -	
Interest Earnings	\$ 1,126	\$ 1,069	\$ 750	-30%
<u>Total Other</u>	<u>\$ 1,126</u>	<u>\$ 1,069</u>	<u>\$ 750</u>	<u>-30%</u>
TOTAL DRUG REVENUE	\$ 113,502	\$ 22,204	\$ 750	-97%

FY 2016 Adopted Budget – Town of Kingston Springs, Tennessee

<u>Drug Enforcement Fund Expenditures</u>	FY14 Actual	FY15 Estimated	FY16 Adopted	% Change FY15-FY16
Salaries	\$ 36,126	\$ 25,076	\$ -	
Employee Recognition	\$ -	\$ -	\$ -	
Cell Phone Allowance	\$ 672	\$ 448	\$ -	
OASI (Employer's Share)	\$ 2,815	\$ 1,953	\$ -	
Health Insurance	\$ 7,154	\$ 4,892	\$ -	
Retirement	\$ 2,612	\$ 1,753	\$ -	
Workmen's Compensation	\$ 1,752	\$ -	\$ -	
Unemployment Insurance	\$ 27	\$ 17	\$ -	
License Fee	\$ 350	\$ 350	\$ 350	
Memberships	\$ 175	\$ 125	\$ 125	
Online Services	\$ 480	\$ 680	\$ 700	3%
Repair & Maintenance - Vehicles	\$ 2,976	\$ 5,000	\$ 5,000	
Out of Town Expenses	\$ -	\$ 1,500	\$ 1,500	
Safety Equipment	\$ -	\$ 7,575	\$ 5,000	-34%
Communication Equipment	\$ -	\$ 800	\$ 500	-38%
Clothing & Uniforms	\$ 420	\$ 1,000	\$ 1,000	
Fuel	\$ 6,459	\$ 5,147	\$ 5,000	-3%
Liability Insurance	\$ 2,317	\$ -	\$ -	
K9 Expenses	\$ 3,953	\$ 6,665	\$ 7,500	13%
Order of Compromise & Settlement	\$ -	\$ -	\$ -	
Vehicle Seizure Costs	\$ -	\$ 250	\$ 250	
Projects/ Improvements /Equipment	\$ -	\$ 7,500	\$ 7,500	
Total Drug Enforcement Expenditures	\$ 68,288	\$ 70,732	\$ 34,425	-51%

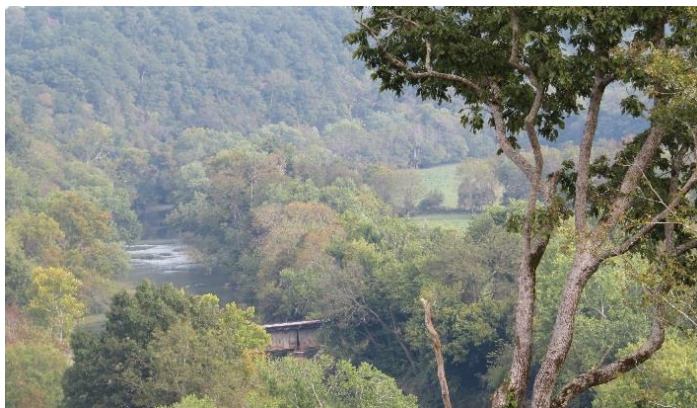
Community Profile

Overview

Kingston Springs is a charming rural river town of 2,751 residents, as per the 2010 Census. Several thousand additional residents live in the immediate unincorporated areas around the town. Kingston Springs is located within Cheatham County, which has a population of 39,117, in the region of middle Tennessee. Although Kingston Springs is a rural community, almost all of its residents use high speed internet through the local telecommunications providers, AT&T and Comcast.

The town is well-situated among other larger cities in the region; Nashville (twenty miles), Dickson (seventeen miles), and Brentwood (twenty one miles) are all within a thirty minute drive from Kingston Springs. Kingston Springs is easily accessible via Interstate 40, and State Route 70, both which run through the jurisdictional limits of the town.

Many residents of Kingston Springs can trace their lineage to the area. If you were to speak with them, you would hear tales of the old Kingston Springs hotel, rich and famous visitors to town, and personal connections to both Nashville and the local springs which made the area famous. Through this connection, most members of the community are especially invested and engaged in the future of the town.



Local Economy

Throughout much of fiscal year 2015, the national and state economies have begun to experience recovery from the Great Recession. While slow growth has been made over broad statistical categories, the local economy has not experienced these same pits and peaks. The town of Kingston Springs has experienced some economic slow-down since 2008. However, major rises in unemployment or a rise in business closures, or falling revenues (sales tax, gas tax, and real estate tax) have so far been avoided. Major regional economic development projects are handled at the State level by Tennessee Economic & Community Development, and locally by the Cheatham County Joint Economic and Community Development Board.

Kingston Springs enjoys a diverse local economy with employment found primarily through both white collar jobs in neighboring communities, and local arts and music culture. Of the major private employers near Kingston Springs Vanderbilt University, St. Thomas Health Systems, and A.O. Smith, and have all held a steady workforce for the past three years. Additionally, some employers have experienced hiring and wage increases within the past fiscal year.

Tourism is also a major economic driver in Kingston Springs. The town enjoys a nearby canoe and zip-lining facilities, and has three hotel facilities. The area is noted for its ecological preservation, diversity of species, and natural beauty. Many of the residents of Kingston Springs have chosen to live in the community for its wooded and natural resources.

Additionally, Kingston Springs has three major assets to tourism development; the Harpeth River, an historic downtown area, and close proximity to Interstate 40 and downtown Nashville. Each of these assets make our community a more attractive place for tourism and potential growth.

History

According to historic records, indigenous American people migrated to the area that is Kingston Springs about 1,200 years ago and settled near the banks of the Harpeth River and Turnbull Creek. The Native Americans were likely attracted to the location due to the excellent game hunting and various sulfur springs. They helped shape the Cheatham County landscape by burying their dead in slate-lined graves, creating mounds that still exist today.

Lewis Dunn was the earliest known white settler of Kingston Springs. He received a land grant for his service during the Revolutionary War, and in 1807 settled with his family near the Harpeth River. A large hotel and tavern was constructed in 1819 near mineral springs to accommodate visitors seeking the healing qualities of Kingston Springs' white, black and red sulfur water. The springs served as the primary local attraction throughout the 1850s, and were advertised in the *Nashville Union and American* newspaper in 1855.



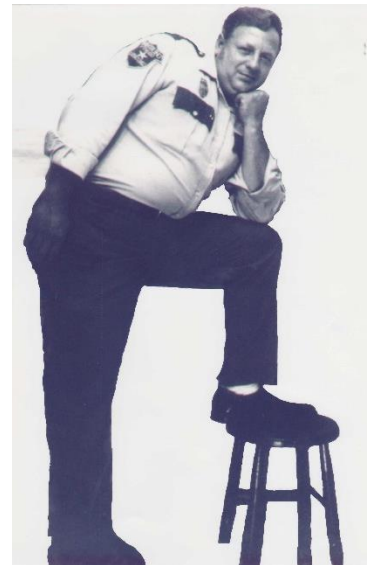
In 1860, the Nashville & NW Railroad was extended from Nashville to Kingston Springs and further expanded west from Kingston Springs to Waverly in 1862. The railroad brought substantial growth to the community, carrying timber – the area's primary cash crop – from lumber mills to Nashville. At one time, a local lumber mill comprised up to five acres of land in Kingston

Springs. The town was also a stop on "The Accommodation" commuter train starting in 1880, bringing a multitude of visitors.

During the postwar period and the turn of the century, major changes occurred in Kingston Springs. A local branch of the United States Post Office opened in 1865, followed by two general stores in 1866. The Vanderbilt Preparatory School opened its doors in the early 1900's and became the first private educational facility in the community. A public elementary school soon followed, opening in 1915. Thanks in large part to the automobile, Kingston Springs experienced substantial population growth at the turn of the century. The town transformed from a resort destination to a residential community.

The 'Town of Kingston Springs' was formally incorporated in 1965 with a population of 290. W.

R. Mayes served as the first Mayor from 1966 to 1974 and John Sweaney served as the first City Manager, also from 1966 to 1974. Since that time, Kingston Springs has developed and grown services. The town originally began providing public works, and police services in 1967. In August 1974 the National Life and Accident Insurance Company donated 30 acres of land along the Harpeth River to serve as the community's first park. Municipal sewer service was added in 1984 and has expanded to account for nearly three quarters of businesses and residences inside the jurisdictional limits today.



Community fire protection services had originally been provided by the Kingston Springs Volunteer Fire Department, which was founded in 1959. Originally organized in response to a hotel fire that was extinguished with hand-carried buckets of water, the fire department officially became a town department in 1978. Ray Crouch served as the first official fire chief from 1974 to 1984. In 1984, KSVFD became the first volunteer department in the state of Tennessee to receive an ISO rating of 5. More recently, the department's ISO rating was further upgraded in 2003 to a 4. The department offers first rate fire, medical, and emergency protection to the community and is a source of local pride.



Despite a devastating 1,000 year flood event which occurred in May 2010, Kingston Springs has recently experienced broad-based growth and investment. The town has both over 2,000 residents and several businesses inside the jurisdictional limits. It also has the area's largest residential subdivision just outside its limits. Nearby Metropolitan Nashville has had such explosive growth recently, many residents and visitors are refreshed by the relative

small-town feel and scenic beauty of the area. 11,000 people reside within 5 miles of Kingston Springs and nearly all of them frequent town roads, schools, and businesses daily.

City Commissioners have honed in on local investment in recent years and have strived to repave approximately one mile of local roads annually since 1999. In 2009, the City Commission voted to finance major sewer, sidewalk, street lighting, and parking improvements in the downtown district. This investment has been matched with local private investment in the downtown area, including; the construction of new buildings, the opening of new businesses, and the dedication of a new branch of the Cheatham County Public Library.

Cultural & Recreational Highlights

Downtown Kingston Springs has an incredible number of cultural and recreational amenities. Due to its close proximity to both Nashville and the Harpeth River, the area is frequented by

weekend canoers, fishermen, and other outdoor recreational enthusiasts. Kingston Springs has a variety of additional cultural and recreational offerings however, both within and outside the downtown area.

Within the Downtown Area

Kingston Springs has a small and historic downtown area which runs along North Main Street and ends at a pair of CSX railroad tracks. The downtown area has a historic zoning overlay, but is not a national historical registered district. Uses found along and adjacent to the historic district include professional/office, general commercial, retail, non-profit/religious, multi-family residential, and single-family residential.

Since 2000, the town has focused on developing its historic downtown. It adopted historic downtown specific language to its Design Guidelines Manual in 2003, and created a historic district zoning overlay for the area. In 2009, the Town debt financed a major capital project in the downtown area. The project allowed for a new sewer main to be installed running the length of the downtown, a repaving of North Main Street, a new parking surface lot was constructed, pavement markings were added throughout the downtown, and new street lighting was installed. As part of the FY16 budget, the town will be adding a ‘history of Kingston Springs’ walking trail with stops in and around the downtown. The project is aimed at commemorating local history during the 50th anniversary of the Town’s, spreading civic awareness and pride for residents and local stake holders, and increasing the heritage tourism offerings for visitors.



Downtown Kingston Springs has a thriving arts scene. After the downtown was reconstructed in 2009 a local artist was commissioned to create public art by carving into a large tree stump. The ‘old man’ as it is affectionately been referred to by locals is a must see for any visitor to the area. Additionally downtown Kingston Springs is an excellent place to listen to some of the plentiful local music talent. Venues such as the ‘Fillin’ Station’, ‘Skyking Pizza’, and ‘The Corner Pub’ frequently feature local country, folk, and bluegrass artists weekly.

Near the Downtown Area

A number of other attractions lie just outside of the downtown area which enhance the ‘Kingston Springs’ experience.

One such attraction is the Golf Club of Tennessee. The Golf Club is an exclusive private club which was founded in 1991 and has been celebrated for its secluded location and challenging layout. ‘*Golf Digest*’ recognized the course as runner-up for the Best New Private Course in America in 1991. In 2006, the publication ranked the course as one of America’s 50 Greatest Golf Retreats. The Golf Club of Tennessee has hosted numerous local, state, national amateur and pro-am events, while always providing enjoyable rounds of golf for members and their

guests. The course is home to many annual national tournaments such as the Vinny Pro-Celebrity-Am and The Dick's Sporting Goods Collegiate Challenge Cup. Recently, it was named as the host site for the 2018 U.S. Women's Amateur.

The downtown is only within a few miles drive of two scenic and historic Tennessee State Parks; Narrows of the Harpeth State Park and Mound Bottom State Park. Narrows of the Harpeth includes an incised meander and an associated national historic landmark, the Montgomery Bell Tunnel. The tunnel is a man-made water feature from 1818 which directed water for a historic iron manufacturing operation known as Pattison Forge. Mound Bottom State Park features the remnants of a Native American ceremonial meeting place dating from around 950 AD. Over time, the site developed as a fortified city with a population numbering in the thousands and diminished around the year 1300 AD. The site is closed to the public, but guided tours are given through the Tennessee State Parks Department.



Another area attraction is L.L. Burns Park is located within walking distance of the downtown area. The municipal park was donated to the Town of Kingston Springs in 1998 and has since undergone a multi-million dollar renovation. The park is framed by the beautiful Harpeth River and features athletic fields, playgrounds, miles of paved and unpaved trails, a nine-hole disc golf course, a fishing pond, and a splash pad. Additionally, an activity center and pavilions and can be rented from the town. The park is the site of several annual community events, including

the Art in the Park festival. Art in the Park is an all-day free event which showcases more than one hundred local arts and artisans vendors. The event is held on the third Saturday of October.

Demographics & Statistical Data

City Government

Date of incorporation	1965
Date of Town Charter	1966
Form of government	City Manager - Commissioner
Town employees	15

Physiographic

Land area - square miles	9.8
Population density	283.7
Elevation	522'
Region	11C-Nashville Basin

Utility Provider

Cable	Comcast
Electric	Dickson Electric
Gas	Greater Dickson Gas Authority
Solid Waste	Southside Disposal
Telephone	AT&T
Wastewater	Town of Kingston Springs
	Second South Cheatham Utility
Water	District

Largest Private Employers

St. Thomas Health Systems
Vanderbilt University
Lu Incorporated

Largest Public Employers

State of Tennessee
Cheatham County Schools
Nashville-Davidson County Metro Government

Population

2010 U.S. Census	2,756
2000 U.S. Census	2,773
1990 U.S. Census	1,529

Households

2010 U.S. Census	1,031
2000 U.S. Census	1,015
1990 U.S. Census	519

Average Household Size

2010 U.S. Census	2.67
2000 U.S. Census	2.73
1990 U.S. Census	2.94

Age (2010 U.S. Census)

(1-19)	26.5%
(20-34)	13.9%
(35-64)	49.6%
(65+)	9.8%

Race & Ethnicity (2010 U.S. Census)

Asian	0.50%
Black	1.10%
Hispanic	1.70%
Other/Mixed	0.80%
White	96.80%

Unemployment (Prelim. May 2015)

Cheatham County	5.5%
Tennessee	6.5%
United States	5.5%

Taxes

Real estate tax rate	\$0.92
Special Fire District (Rural)	\$0.256
Local option sales tax	2.75%

Budget Information Requests

Copies of the FY 2016 Adopted Budget and supporting capital documents are available as follows:

Office of the City Recorder
City Hall
Post Office Box 256
396 Spring Street
Kingston Springs, Tennessee 37082
Phone: (615) 952-2110
Email: dfinch@kingstonsprings-tn.gov

Town Website: http://kingstonsprings.net/upcomingmeetings/2015-2016_budget.pdf

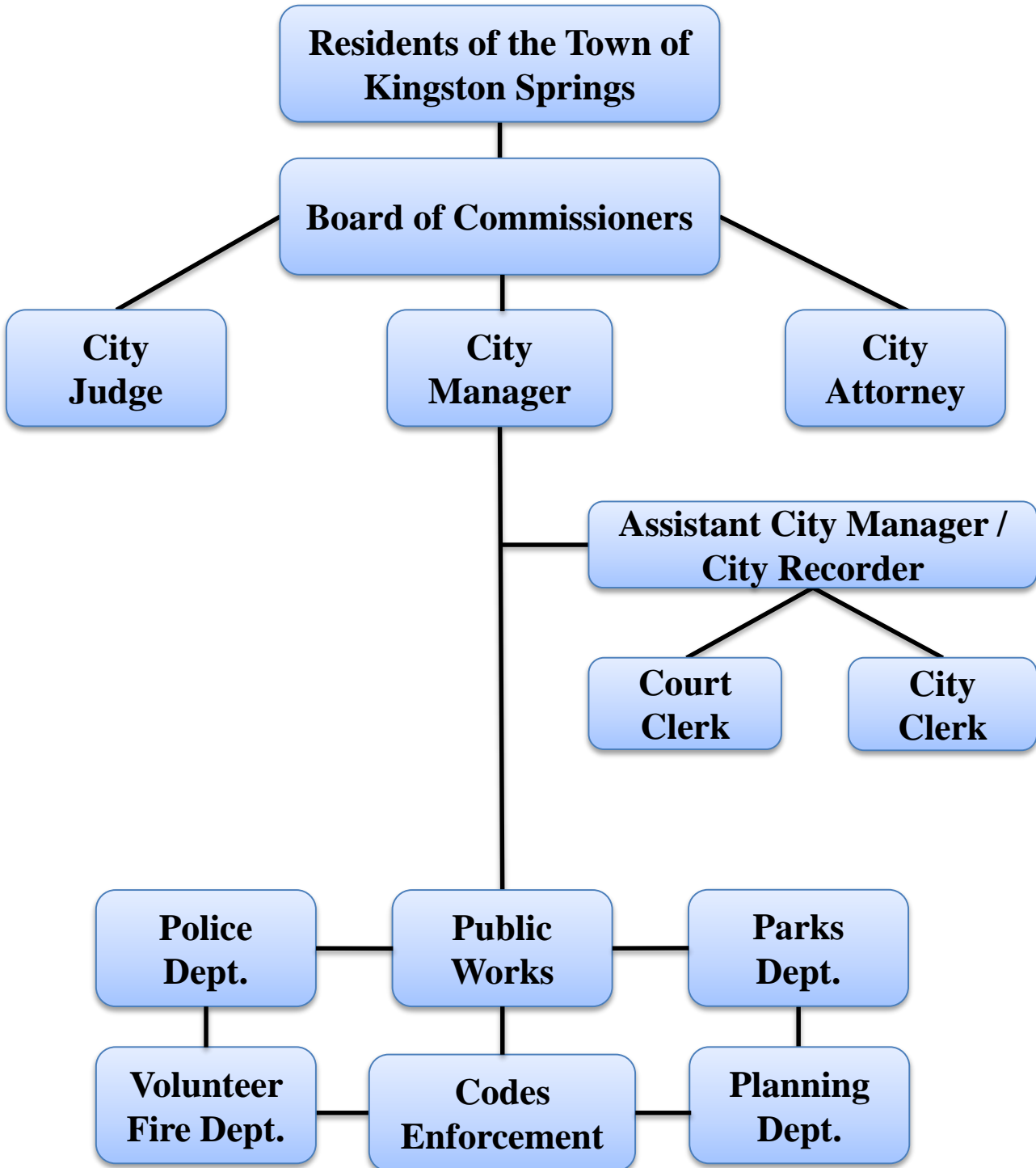
* Please note the Town will remodeling & relaunching a new website in Fall 2015.

South Cheatham Public Library
Post Office Box 310
358 North Main Street
Kingston Springs, Tennessee 37082
Phone: (615) 952-4752
Email: soucpl@Comcast.net

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Budget Summary

Town of Kingston Springs Organizational Chart



Summary of Permanent Employee Positions

	FY 2014 Actual	FY 2015 Budget	FY15 Estimate	FY16 Adopted
<u>Department</u>				
City Manager	1.0	1.0	1.0	1.0
City Recorder	1.0	1.0	1.0	1.0
Administration	2.0	2.0	2.0	2.0
Legislative	0.0	0.0	0.0	0.0
Municipal Court	1.0	1.0	1.0	1.0
Police Dept.	6.0	6.0	5.0	5.0
Fire Dept.	30.0	35.0	33.0	33.0
Code Enforcement Dept.	0.4	0.4	0.4	0.4
Planning Dept.	1.0	1.0	1.0	1.0
Parks & Recreation Dept.	3.0	3.0	3.0	3.0
Public Library	2.5	2.5	2.5	2.5
Public Works Dept.	3.0	3.0	2.5	3.0
Total (By Department)	50.9	55.9	52.4	52.9

*Public Library FTE's are employees of Cheatham County Government.

**Fire Department FTE's include multiple paid volunteer firefighters.

***Code Enforcement & Planning Department FTE's serve as stipulated with a service agreement between the Town of Kingston Springs and a private entity.

Function:	General Government
Department:	Administration
Activity:	City Manager

Activity Description:

The City Manager acts as the chief executive officer of the municipal government. The Manager fulfills policy as adopted by the Board of Commissioners, directs all municipal financial and planning activities, and directs the activities of all Town staff. The Manager coordinates meetings of various boards, manages public information, and acts as an ombudsman to both residents and the public at large.

Goal:

- To serve as the fair and responsive executive of the Town government. The City Manager should provide excellent support to the Board of Commissioners and all other Town boards, as well as provide leadership to all Town staff.

Objectives:

- Staff Commission meetings and provide Commissioners with information and data necessary for formulating policy.
- Communicate Board of Commissioner's policy to departments and offices.
- Direct and control all personnel and departments.
- Evaluate programs and projects for effectiveness.
- Exercise fiscal control over operations and submit an annual budget to Board of Commissioners.
- Respond to citizen inquiries and requests.
- Conduct research and develop methodology for new programs.
- Staff additional Town and non-Town boards.
- Act as liaison to press, local organizations, and other groups.
- Manage public information and the Town's social media resources.
- Reconcile weekly employee time cards.

Outputs:

- Annual Budget Document
- Manager’s Report (monthly)
- Planning Commission Docket Items
- Job Announcements
- Press Releases and Social Media Postings
- Various Memos and Meeting Agendas

Performance Measures:

	FY14	FY15	FY15	FY16
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Adopted</u>
# of BOC meetings staffed	15	13	19	15
# of Planning Commission meetings staffed	7	6	6	8
# of other Town boards meetings staffed	7	7	5	10
\$ in annual appropriation ordinance	2,893,120	2,821,559	2,680,242	2,801,259
# of Employees Supervised	50.9	55.4	52.9	52.9
% of inquiries responded to within 48 hours	95%	95%	95%	95%
# of community events staffed	5	5	5	8
# of grant projects overseen	2	3	2	2
Total \$ amount of grant funded projects	\$20,000	\$21,250	\$22,500	\$22,000

Expenditure Summary:

	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY15 Estimated</u>	<u>FY16 Adopted</u>
Salaries	\$ 62,793	\$ 64,677	\$ 67,697	\$ 56,650
Fringe Benefits	\$ 24,206	\$ 26,672	\$ 25,988	\$ 21,378
Purchased Services	\$ 100	\$ 100	\$ 100	\$ 175
Utility Charges	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	\$ 996	\$ 1,367	\$ 1,367	\$ 6,086
Capital Outlay	\$ -	\$ -	\$ 20,000	\$ -
Total	\$ 88,095	\$ 92,816	\$ 115,152	\$ 84,289

*Salaries and Fringe Benefits – During FY15, an increase in personnel costs were associated with an overlap in tenure of the Town’s retiring and current City Managers.

**Supplies & Materials – A raise in costs can be attributed to increased training and travel expenditures.

Personnel:

Personnel Classification	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY15 Estimated</u>	<u>FY16 Adopted</u>
City Manager	1.0	1.0	1.0	1.0
Total FTE	1.0	1.0	1.0	1.0

Function:	General Government
Department:	Administration
Division or Activity:	City Recorder

Activity Description:

The City Recorder staffs all meetings of the Board of Commissioners, and maintains all records for official and public inspection. The City Recorder, as stated in the Town Charter, shares the role of public information officer with the City Manager. The City Recorder also acts as the Town’s lead purchasing agent, facilitating accounts payable, maintaining journal entries, managing transfers to TCRS, as well as insurance administration. The City Recorder also coordinates with an independent auditor in support of the production of the annual audit.

Goal:

- To serve as an impartial and ethical clerical officer of the Town government. The City Recorder should provide sound financial support, and prepare and maintain all official records in a timely and organized manner.

Objectives:

- Staff Board of Commissioners Meetings.
- Prepare Meeting Minutes for Review by City Manager and Commissioners.
- Maintain all Records in an Organized Fashion.
- Respond to All Official & Public Requests to Review Documents.
- Work with the City Manager to Facilitate Releases of Information.
- Assure the Valid, Timely, and Accurate Payment of All Town Purchases.
- Compensate Employees for Service After Review of Time Cards by City Manager.
- Oversee All Inter-Fund Transfers.
- Supervise Activities of Town Clerk and Court Clerk.

Outputs:

- Board of Commissioners Meeting Minutes
- Other Boards Meeting Minutes
- Monthly/Annual Revenue & Expenditure Reports
- Annual Budget Line Items & Advertisements
- Monthly Review of Town Financial Information
- Annual Audit

FY 2016 Adopted Budget – Town of Kingston Springs, Tennessee**Performance Measures:**

	FY14	FY15	FY15	FY16
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Adopted</u>
# of meetings staffed	14	15	19	15
% of meeting minutes prepared on time	100%	100%	100%	100%
\$ in annual appropriation ordinance	2,893,120	2,821,559	2,680,242	2,801,259
# of PO requests processed	611	650	643	650
# of FOIA requests responded to timely	100%	100%	100%	100%
% of audit requests responded to timely	100%	100%	100%	100%
% of daily deposits within 72 hours	100%	100%	100%	100%
# of journal entries	412	400	356	400
# of CMFO CPE hours attained	22	22	22	22
# of hours reviewing financial policies	24	40	48	40

Expenditure Summary:

	FY14	FY15	FY15	FY16
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Adopted</u>
Salaries	\$ 56,630	\$ 58,329	\$ 59,237	\$ 60,080
Fringe Benefits	\$ 21,206	\$ 23,988	\$ 23,988	\$ 24,106
Purchased Services	\$ 100	\$ 100	\$ 100	\$ 175
Utility Charges	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	\$ 996	\$ 1,367	\$ 1,367	\$ 2,028
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	\$ 78,932	\$ 83,784	\$ 84,692	\$ 86,389

*Supplies & Materials – A cost increase can be attributed to increased training and travel expenditures.

Personnel:

Personnel	FY14	FY15	FY15	FY16
Classification	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Adopted</u>
City Recorder	1.0	1.0	1.0	1.0
Total FTE	1.0	1.0	1.0	1.0

Function:	General Government
Department:	Administration
Division or Activity:	General Administration

Activity Description:

General Administration is responsible for all clerical work at City Hall and in municipal court proceedings. General Administrative staff collects all payments for court costs, monthly sewer bills, parks facility rental fees, and other permitted activities. General resident inquiries and requests are also processed by General Administration staff. Fiscal duties performed by staff include, managing accounts receivable, daily deposit of receivables, and processing purchase order requests. Such staff is also responsible for gathering and distributing meeting agendas and monthly department reports.

Goal:

- To provide responsive and courteous customer support. Administrative staff must act ethically in the intake, recordation, and deposit of petty cash. Staff must also assure that monthly meeting agendas and department reports are completed regularly and accurately.

Objectives:

- Staff the front desk at City Hall, and process public requests in a timely and accurate manner.
- Process and receive all monthly sewer bills.
- Collect, record, and deposit all incoming City revenues.
- Report all work orders, Police Dept. citations, and utility totals monthly to the City Manager.
- Process purchase order requests in a timely manner and forward to the City Manager for review.
- Record journal entries for all funds.

Outputs:

- Monthly Revenue & Expenditure Reports
- Monthly Utility Revenues Summary
- Initiates All Purchase Order Requests
- Annual Municipal Audit

FY 2016 Adopted Budget – Town of Kingston Springs, Tennessee**Performance Measures:**

	FY14	FY15	FY15	FY16
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Adopted</u>
# of court proceedings processed	221	350	469	350
# of purchase orders processed	611	650	643	650
% of calls answered same day	95	95	95	95
Revenue from court proceedings	\$43,404	\$40,000	\$34,846	\$40,000
Revenue from parks fees	\$31,469	\$30,000	\$28,210	\$28,205
Revenue from buildings permits/fees	\$13,721	\$13,000	\$12,358	\$11,025
# of hours of TIBRS training	16	8	8	8
# of hours of Court Clerk training	8	8	8	8

Expenditure Summary:

	FY14	FY15	FY15	FY16
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Adopted</u>
Salaries	\$ 62,599	\$ 67,050	\$ 67,050	\$ 69,155
Fringe Benefits	\$ 24,338	\$ 25,244	\$ 25,244	\$ 26,480
Purchased Services	\$ 77,558	\$ 76,900	\$ 87,675	\$ 90,775
Utility Charges	\$ 13,217	\$ 12,500	\$ 10,722	\$ 28,720
Other Charges	\$ 47,179	\$ 25,000	\$ 23,136	\$ 22,600
Supplies & Materials	\$ 31,986	\$ 24,435	\$ 23,793	\$ 41,010
Capital Outlay	\$ 21,603	\$ -	\$ -	\$ 10,000
Total	\$ 278,480	\$ 231,329	\$ 237,620	\$ 288,685

*Supplies & Materials – A redesign of the Town’s website (\$5,000) and local history project commemorating the Town’s 50th anniversary (\$8,000) are planned.

**Capital Outlay – Capital costs are attributed to improvements to Town Hall and/or the Beck Meeting Hall.

Personnel:

Personnel	FY14	FY15	FY15	FY16
Classification	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Adopted</u>
Town Clerk	1.0	1.0	1.0	1.0
Court Clerk	1.0	1.0	1.0	1.0
Total FTE	2.0	2.0	2.0	2.0

Function:	General Government
Department:	Legislative
Division or Activity:	Board of Commissioners

Activity Description:

The City's legislative body; a mayor and vice mayor which are selected from a field of 5 at-large City Commissioners; formulates policy and provides guidance to the City Manager who implements policy and manages the daily operations of the municipal government.

Goal:

- To serve as the impartial and prudent legislative body of the municipal government. The Board of Commissioners should discuss and enact policies that make smart use of Town resources, and provide high-quality and high-performing services for residents and visitors alike.

Objectives:

- Set and meet objectives by enacting resolutions and ordinances.
- Adopt a budget that best funds needed services.
- Engage residents and stakeholders in the creation of the Town budget and other issues.
- Provide revenues for services by setting tax rates.
- Promote planning and development services by discussing and taking action on Planning Commission recommendations.
- Gain advice of citizens by appointing members to boards and commissions.
- Ascertain public opinion through holding public hearings.
- Represent the Town in community and regional cooperation efforts.

Outputs:

- Various Public Hearings
- Work Sessions As Needed
- Monthly Regular Business Meetings
- Appointments to Town Boards & Commissions
- Various Resolutions
- Various Motions
- Various Ordinances
- Various Proclamations
- Town Master Plan & Subsequent Small Area/Topical Plans

Performance Measures:

	FY14	FY15	FY15	FY16
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Adopted</u>
# of public meetings	4	6	7	4
% of docket items voted on	12	12	12	12
# of resolutions adopted	14	10	11	10
# of ordinances adopted	10	10	10	8

Expenditure Summary:

	FY14	FY15	FY15	FY16
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Adopted</u>
Salaries	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600
Fringe Benefits	\$ 902	\$ 1,002	\$ 1,002	\$ 1,049
Purchased Services	\$ -	\$ -	\$ -	\$ -
Utility Charges	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 827	\$ 1,200	\$ 1,100	\$ 1,200
Supplies & Materials	\$ -	\$ 100	\$ 316	\$ 1,470
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	\$ 11,329	\$ 11,902	\$ 12,018	\$ 13,319

*Other Charges – These costs are associated with an annual Board retreat held in February at Montgomery Bell State Park.

Personnel:

Personnel	FY14	FY15	FY15	FY16
Classification	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Adopted</u>
Support Staff	0	0	0	0
Total FTE	0.0	0.0	0.0	0.0

Function: General Government
Department: Public Safety
Division or Activity: Municipal Court

Activity Description:

The City Judge is the head judicial officer of municipal government. The Judge determines whether local ordinances have been violated, and the penalty for each violation. The Judge oversees administrative staff who services court proceedings in a clerical capacity.

Goal:

- To ensure the timely and ethical enforcement of local ordinances through monthly court proceedings.

Objectives:

- Continue staff education and training in courtroom administration.
- Assure that Court dates are timely, and occur monthly.
- Continue to report violations in accordance to P.O.S.T. and T.C.A. regulations.

Performance Measures:

	FY14	FY15	FY15	FY16
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Adopted</u>
% of monthly sessions held as scheduled	100	100	100	100
# of cases heard	221	350	469	350
# of Juvenile cases heard	8	10	17	10
% of proceedings dismissed	5.8	5.0	6.7	5.0

Expenditure Summary:

	<u>FY14</u> <u>Actual</u>	<u>FY15</u> <u>Budget</u>	<u>FY15</u> <u>Estimated</u>	<u>FY16</u> <u>Adopted</u>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Purchased Services	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Utility Charges	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000

Personnel:

Personnel Classification	<u>FY14</u> <u>Actual</u>	<u>FY15</u> <u>Budget</u>	<u>FY15</u> <u>Estimated</u>	<u>FY16</u> <u>Adopted</u>
Municipal Judge	1.0	1.0	1.0	1.0
Total FTE	1.0	1.0	1.0	1.0

Function:	General Government
Department:	Public Safety
Division or Activity:	Police Department

Activity Description:

The Kingston Springs Police Department is committed to the protection of life and the prevention of crime and disorder through enforcement of local ordinances. Uniformed officers provide a critical public safety service throughout the community 17 hours a day, using two day-time shifts. Night-time police protection is limited due to low call volume, and is handled in cooperation with the Cheatham County Sheriff’s Department.

Goal:

- To partner with community members in preventing the destruction of property and life, and in ensuring the enforcement of local ordinances. The Kingston Springs Police Department should provide public safety services in a fair, conscientious, and professional manner.

Objectives:

- Respond to calls for service in an efficient and timely manner.
- Maintain IACP suggested levels of police staffing per capita (officers per residents.)
- Continue operating under all inter-local mutual aid agreements.
- Process all offenses and TBI paperwork in a timely manner.
- Maintain a presence at all major community event.
- Continue public safety annual training (fire & emergency responder) for all officers.
- Complete annual P.O.S.T. certified training for all officers.
- Properly store and maintain all departmental weapons.
- Properly store and maintain all evidence.

Performance Measures:

	FY14	FY15	FY15	FY16
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Adopted</u>
TBI ranking: safest incorporated area	NA	9 th	9 th	9 th
% of state certified officers	100	100	100	100
# of public safety training hours	424	424	424	424
# of calls for service	1,353	1,200	1,364	1,200
Hours of community engagement activities	20	20	30	40
Revenue from fines and forfeitures	43,404	40,000	34,846	40,000
# of D.I.C.E. seizures	NA	NA	NA	NA
% of calls responded within 2 minutes	90	90	90	90
# of traffic citations	472	500	356	500
# of calls for service (accidents)	79	50	69	50
# of calls for service (medical)	164	162	145	162
# of calls for service (assisting agency)	130	100	163	100
# of calls for service (investigation)	744	750	752	750
# of reported thefts/larceny	45	50	27	50
# of personal injury crimes	33	30	27	30

Expenditure Summary:

	FY14	FY15	FY15	FY16
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Adopted</u>
Salaries	\$ 247,143	\$ 261,457	\$ 251,533	\$ 226,609
Fringe Benefits	\$ 109,859	\$ 114,806	\$ 104,142	\$ 106,978
Purchased Services	\$ 17,102	\$ 20,000	\$ 20,670	\$ 23,638
Utility Charges	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 13,308	\$ 8,750	\$ 19,000	\$ 18,750
Supplies & Materials	\$ 49,420	\$ 56,925	\$ 71,064	\$ 72,625
Capital Outlay	\$ -	\$ 100	\$ 50,100	\$ 8,000
Total	\$ 436,832	\$ 462,038	\$ 510,509	\$ 456,600

*FY16 expenditures reflect spending from General and the Drug Enforcement Funds.

Personnel:

Personnel Classification	FY14 <u>Actual</u>	FY15 <u>Budget</u>	FY15 <u>Estimated</u>	FY16 <u>Adopted</u>
Police Chief	1.0	1.0	1.0	1.0
Police Officer (FT)	5.0	5.0	4.0	4.0
Police Officer (PT)	0.0	0.0	0.0	0.0
Total FTE	6.0	6.0	5.0	5.0

*During FY15, Kingston Springs ended participation in a multi-jurisdictional drug enforcement agreement. As a result, an officer and canine were transferred from drug enforcement activities on Interstate 40 to patrol in the Town.

Function:	General Government
Department:	Public Safety
Division or Activity:	Fire Department

Activity Description:

The Kingston Springs Fire Department has been in operation since 1959. The Fire Department operates under the direction of the City Manager, and has a Fire Chief, Assistant Fire Chief, 4 professional public safety officers, and 26 volunteer firemen. Department personnel provide a critical fire response service to residents and assist other public safety officials during emergency medical and emergency management occurrences. Through their 3 sub-stations, the Kingston Springs Fire Department is responsible for a fire service district which includes the jurisdictional limits of the Town, a significant unincorporated subdivision called the Ranchettes, and other nearby unincorporated areas.

Goal:

- The Kingston Springs Fire Department should strive to provide a highly trained and effective deterrent to fire and other local emergencies. The Department should practice the prompt and efficient response to calls for service.

Objectives:

- Respond to calls for service in an efficient and timely manner.
- Provide weekly drill and training for departmental personnel.
- Act in accordance with best practices for minimizing loss of life and suffering as a result of injury or illness while also minimizing loss due to fire.
- Complete annual training opportunities through both local department’s and the Cheatham County EMA, Cheatham County Firefighter’s Association, Tennessee Fire Chief’s Association, and International Firefighter’s Association.
- Uphold mutual aid local service agreement with neighboring fire agencies.
- Properly maintain, store, and test all departmental equipment.
- Maintain a structure fire prevention program which allows the department to maintain its high ISO public protection classification.

Performance Measures:

	<u>FY14</u>	<u>FY15</u>	<u>FY15</u>	<u>FY16</u>
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Adopted</u>
ISO Rating	4	4	4	4*
# of calls for service	248	250	274	250
% of calls for medical	50	50	51	50
% of calls for exploratory (fire)	26	25	28	25
% of calls for exploratory (rescue)	24	20	21	20
# of hours of training	3,446	3,250	3,380	3,250
# of hours of company time	85	85	85	85
# of community engagement activities	8	10	11	10
# of apparatus managed	28	28	30	30
% of apparatus passing compliance testing	95	95	95	95
% of category-1 firefighters	23	23	24	24
% of Firefighters holding TN Basic FF Cert.	100	100	100	100
% of response times Under 7 minutes	41	25	38	25
# of firefighters responding to call (average)	6	5	5	5

*The Fire Department received a provisional '4' public safety classification after a re-rating from ISO in FY15.

Expenditure Summary:

	<u>FY14</u>	<u>FY15</u>	<u>FY15</u>	<u>FY16</u>
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Adopted</u>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ 33,164	\$ 35,707	\$ 35,707	\$ 36,332
Purchased Services	\$ 25,306	\$ 20,000	\$ 17,599	\$ 17,722
Utility Charges	\$ 17,054	\$ 14,500	\$ 14,172	\$ 16,100
Other Charges	\$ 24,196	\$ 30,000	\$ 32,628	\$ 34,150
Supplies & Materials	\$ 31,204	\$ 55,975	\$ 61,795	\$ 58,375
Capital Outlay	\$ 1,348	\$ -	\$ -	\$ 27,500
Total	\$ 132,272	\$ 156,182	\$ 161,901	\$ 190,179

*Capital Outlay – Increases in capital outlay costs can be attributed to contributions to the Cheatham County Firefighter's Association, the purchase of nine replacement SCBA packs (\$8,550), and signage for fire stations #2 and #3 (\$1,350.)

Personnel:

Personnel Classification	FY14 <u>Actual</u>	FY15 <u>Budget</u>	FY15 <u>Estimated</u>	FY16 <u>Adopted</u>
Fire Chief	1.0	1.0	1.0	1.0
Assistant Fire Chief	1.0	1.0	1.0	1.0
Public Safety Officers	6.0	6.0	5.0	5.0
Volunteer Firefighters	22.0	27.0	26.0	26.0
Total FTE	30.0	35.0	33.0	33.0

*Public Safety Officers are full-time police officers and employees of the Town of Kingston Springs. They receive additional specialized medical, fire, and first responder training annually.

Function:	General Government
Department:	Community Development
Division or Activity:	Codes Enforcement Department

Activity Description:

The Codes Enforcement Department upholds the municipal code of ordinances and provides important development services to local residents and builders. The Codes Official inspects properties weekly for codes compliance, issues permits for property alterations and other changes, and walks through structures under construction for potential building codes issues. The Town of Kingston Springs provides codes enforcement services through an annual service agreement with Pleasant View Volunteer Fire Department.

Goal:

- The Codes Enforcement Department should work with the City Manager to promote economic development and redevelopment, and to protect the health and safety of residents, businesses, investors, and visitors. This will be accomplished through efficient permitting, inspection and licensing services that ensure compliance with established building codes and property standards.

Objectives:

- Respond to all resident and stakeholder inquiries within 48 hours.
- Issue building related permits (mechanical, electrical, building, plumbing, etc.)
- Issue other types of permits (occupancy, grading, retaining wall, swimming pool, appliance, etc.)
- Communicate with permit-holders as needed daily.
- Inspect residential and commercial properties for codes violations weekly.
- Monitor building trends and local development issues.

Performance Measures:

	FY14	FY15	FY15	FY16
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Adopted</u>
# of permits issued (all)	43	40	49	40
Revenue from permits issued	\$13,721	\$13,000	\$12,358	\$11,025
# of building permits (residential)	11	5	11	5
# of building permits (commercial)	1	0	1	0
# of other permits	11	10	9	10
% of inquiries responded within 48 hours	100	100	100	100
# of codes violations observed	16	26	12	26
% of codes violations cited to court	1	0	0	0
Revenue from codes violations	\$705	\$300	\$75	\$300
# of sign ordinance violations cited	0	0	0	0

Expenditure Summary:

	FY14	FY15	FY15	FY16
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Adopted</u>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Purchased Services	\$ 29,247	\$ 29,000	\$ 28,562	\$ 30,028
Utility Charges	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	\$ -	\$ -	\$ 282	\$ 8,900
Capital Outlay	\$ -	\$ -	\$ -	\$ 3,000
Total	\$ 29,247	\$ 29,000	\$ 28,844	\$ 41,928

*Purchased Services – The rate for codes enforcement services with Pleasant View Volunteer Fire Department will increase by 5% in FY16. This is the first such rate adjustment in the last five years.

**Capital Outlay – The increase in capital costs is attributed to vehicle depreciation.

Personnel:

Personnel Classification	FY14 <u>Actual</u>	FY15 <u>Budget</u>	FY15 <u>Estimated</u>	FY16 <u>Adopted</u>
Codes Official	0.4	0.4	0.4	0.4
Total FTE	0.4	0.4	0.4	0.4

*The Codes Official is an employee of Pleasant View Volunteer Fire Department and works in Kingston Springs every Tuesday and Thursday. The Codes Official also maintains on-call hours.

Function: General Government
Department: Community Development
Division or Activity: Planning Department

Activity Description:

The Planning Department provides professional planning services and support during meetings of the Kingston Springs Municipal and Regional Planning Commission. The Department has one contract employee, a Town Planner. The Planner works at the direction of the City Manager and in concert with the City Attorney. The Planner and additional planning services are made available through a biannual service agreement with Lose & Associates LLC.

Goal:

- The Planning Department should work with members of the Planning Commission, and with the City Manager and City Attorney, in ensuring the delivery of quality and timely planning services. Planning comments, opinions, and recommendations should be equitable and should uphold the shared community values adopted by the Town of Kingston Springs.

Objectives:

- Advise the Planning Commission and Board of Commissioners on planning related issues.
- Issue planning comments for all submitted proposals.
- Staff all Planning Commission meetings.
- Provide various recommendations to update adopted code and regulations.

Performance Measures:

	FY14	FY15	FY15	FY16
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Adopted</u>
# of Planning Commission meetings staffed	10	6	7	6
# of docket items reviewed	18	25	24	25
% of planning comments resolved	100	100	100	100
Amount of 'pass-through' charges billed	\$2,850	\$1,500	\$1,500	\$1,500
Average planning charge per docket item	\$158.33	\$60	\$62.50	\$60

Expenditure Summary:

	<u>FY14</u> <u>Actual</u>	<u>FY15</u> <u>Budget</u>	<u>FY15</u> <u>Estimated</u>	<u>FY16</u> <u>Adopted</u>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Purchased Services	\$ 5,796	\$ 2,500	\$ 2,123	\$ 11,000
Utility Charges	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 11,057	\$ 12,500	\$ 12,916	\$ 11,496
Supplies & Materials	\$ -	\$ -	\$ 17	\$ 170
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	\$ 16,853	\$ 15,000	\$ 15,056	\$ 22,666

*Purchased Services – an FY16 increase for planning services is associated with the updating and rewriting of the Town’s subdivision regulations and design review standards.

Personnel:

Personnel Classification	<u>FY14</u> <u>Actual</u>	<u>FY15</u> <u>Budget</u>	<u>FY15</u> <u>Estimated</u>	<u>FY16</u> <u>Adopted</u>
Town Planner	1.0	1.0	1.0	1.0
Total FTE	1.0	1.0	1.0	1.0

*The Town Planner is provided through a professional services agreement with Lose & Associates, Inc.

Function:	General Government
Department:	Community Development
Division or Activity:	Parks Department

Activity Description:

The Parks Department provides residents with access to adequate recreational facilities and cultural opportunities throughout the year. Departmental staff maintain four Town-owned properties; L.L. Burns Park, City Park, Ullrich Landing, and Jackson’s Rest Park. Additionally, departmental staff support an annual spring and fall youth soccer league, and miscellaneous programs and events throughout the year.

Goal:

- The Parks Department should provide citizens and residents of Kingston Springs with an opportunity to enjoy quality leisure time and experiences, and continue to enhance those experiences.

Objectives:

- Maintain three (4) Town-owned parks, facilities, and playing fields.
- Assure play grounds, playing fields, and other park facilities are both accessible and safe.
- Organize and staff the recreation league spring and fall youth soccer league.
- Staff and provide support to major Town events, such as the ‘Art in the Park.’
- Assure volunteers are coordinated and properly trained in support of events.

Performance Measures:

	FY14	FY15	FY15	FY16
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Adopted</u>
# of acres managed	173	173	173	173
% of City Park visitors from canoeing	90	90	85	90
# of L.L. Burns Park visitors	NA	34,085	34,000	37,735
# of Parks Advisory Board meetings	4	4	2	4
# of soccer league participants	141	155	144	150
Revenue from public events (with soccer)	\$6,464	\$2,445	\$2,405	\$2,445
# of hours fields in use	224	192	256	192
# of annual events (Activity Center)	2	2	5	6
# of Burns Park pavilion rentals	20	20	22	20
% of all day Activity Center rentals	15	20	18	20
Revenue from parks rentals	\$4,891	\$5,000	\$5,568	\$5,000
# of volunteer hours	874	768	780	768

Expenditure Summary:

	FY14	FY15	FY15	FY16
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Adopted</u>
Salaries	\$ 72,690	\$ 75,585	\$ 75,585	\$ 83,132
Fringe Benefits	\$ 29,218	\$ 31,886	\$ 31,886	\$ 32,968
Purchased Services	\$ 27,083	\$ 35,000	\$ 33,138	\$ 34,197
Utility Charges	\$ 25,342	\$ 7,500	\$ 8,000	\$ 25,500
Other Charges	\$ 27,787	\$ 25,000	\$ 22,884	\$ 24,950
Supplies & Materials	\$ 49,305	\$ 50,000	\$ 47,538	\$ 51,900
Capital Outlay	\$ -	\$ -	\$ 40,605	\$ 18,000
Total	\$ 231,425	\$ 224,971	\$ 259,636	\$ 270,647

*Capital Outlay – Two capital projects in FY16 include a concession stand HVAC replacement at L.L. Burns Park (\$1,500), and a rehabilitation of the skate board park and basketball court at City Park (\$13,500.)

Personnel:

Personnel Classification	FY14 <u>Actual</u>	FY15 <u>Budget</u>	FY15 <u>Estimated</u>	FY16 <u>Adopted</u>
Parks Director	1.0	1.0	1.0	1.0
Facilities Manager	1.0	1.0	1.0	1.0
Seasonal Laborer	1.0	1.0	1.0	1.0
Total FTE	3.0	3.0	3.0	3.0

*The Town hires a full time seasonal laborer annually for the months of June, July and August.

Function: General Government
Department: Community Development
Division or Activity: Public Library

Activity Description:

The public library activity is a partnership between the Cheatham County Public Library Board and the Town of Kingston Springs. A library facility is provided by the Town under an annual contract which requires a \$1 annual payment. FTE's, facilities maintenance, all operating costs, and capital costs are contributed by the Cheatham County Public Library Board. Residents of Kingston Springs are serviced by one branch which operates as the South Cheatham Public Library at 256 N. Main Street.

Goal:

- The public library should provide quality materials and additional services that fulfill educational, informational, cultural, and recreational needs of the residents of Kingston Springs in an atmosphere that is welcoming, respectful, and businesslike.

Objectives:

- Provide CCPLB staff with adequate resources and facilities support and an annual 'maintenance of effort' local subsidy.
- Ensure that residents enjoy a safe, accessible, and comfortable library environment.

Performance Measures:

	FY14	FY15	FY15	FY16
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Adopted</u>
# of visitors	23,400	22,500	23,250	23,000
# of public library card holders	4,364	5,200	5,408	6,000
# of materials circulated	30,522	30,000	32,665	30,000
Attendance for special programs	4,329	2,500	3,712	2,500
\$ in annual budget	94,595.56	965,000	98,629.32	101,175.02

Expenditure Summary:

	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY15 Estimated</u>	<u>FY16 Adopted</u>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Purchased Services	\$ -	\$ -	\$ -	\$ -
Utility Charges	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500

*Supplies and Materials – The Town’s annual \$8,500 contribution is categorized as a ‘maintenance of local effort’ by the library. It supports the purchase of materials, allows the library to receive State grants, tech support, and training.

Personnel:

Personnel Classification	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY15 Estimated</u>	<u>FY16 Adopted</u>
Director	1.0	1.0	1.0	1.0
Support Staff	1.5	1.5	1.5	1.5
Total FTE	2.5	2.5	2.5	2.5

*All activity FTE’s are employees of the Cheatham County Public Library. The Town of Kingston Springs does not participate in personnel, or other costs related to FTE’s.

Function:	General Government
Department:	Public Works & Public Utilities
Division or Activity:	Public Works Department

Activity Description:

The Public Works Department performs daily tasks related to three (3) core areas: public facility maintenance, transportation and right-of-way maintenance, and sewer treatment and distribution line maintenance.

Goal:

- The Public Works Department should continuously improve and expand Town owned utilities, while providing quality maintenance to all public buildings and infrastructure, and providing exceptional customer service to residents.

Objectives:

- Respond to all requests for service within 24 hours.
- Provide 24/7 on-call service to residents & local businesses requesting service.
- Track all tasks requested and performed through the use of work orders.
- Follow all T.A.U.D. and T.C.A. provisions regarding utility distribution and line maintenance.
- Assure that staff receives proper training related to sewer operations, and to sewer treatment/line maintenance.
- Update all state and federally mandated plans for sewer.
- Complete annual routine maintenance activities for transportation infrastructure and the sewer utilities system.
- Plan and oversee major capital transportation projects.

Performance Measures:

	FY14	FY15	FY15	FY16
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Adopted</u>
Revenue from sewer user fees (in \$)	407,959	375,189	376,620	387,919
Revenue from other sewer fees (in \$)	11,277	9,025	11,590	9,025
# of utility line breaks	2	0	2	0
\$ of transportation capital projects	2	2	2	5
# of lane miles paved	2.4	0.9	1.2	1.1
# of plans reviewed	0	0	3	0
# of community engagement activities	0	0	1	2
# of sewer connection	7	0	1	0
# of sewer disconnections	0	0	0	0
% of daily monitoring reports completed	100	100	100	100
% of utility complaints responded same day	100	100	100	100
# of overflow violations	0	0	0	0
# of gallons treated annually (in million)	67.8	65.0	66.2	65.0
% of sewer plant capacity	75	75	75	75
# of TN811 locate requests	NA	NA	NA	60

Expenditure Summary:

	FY14	FY15	FY15	FY16
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Adopted</u>
Salaries	\$ 97,140	\$ 76,911	\$ 76,911	\$ 103,570
Fringe Benefits	\$ 38,341	\$ 35,842	\$ 35,842	\$ 47,839
Purchased Services	\$ 135,486	\$ 100,000	\$ 94,808	\$ 79,896
Utility Charges	\$ 84,679	\$ 75,000	\$ 73,146	\$ 76,150
Other Charges	\$ 72,062	\$ 75,000	\$ 74,863	\$ 141,557
Supplies & Materials	\$ 40,136	\$ 60,000	\$ 42,467	\$ 52,800
Capital Outlay	\$ 721,859	\$ 360,000	\$ 366,600	\$ 376,008
Total	\$ 1,189,703	\$ 782,753	\$ 764,637	\$ 877,820

*FY16 expenditures reflect spending from General Fund and the Sewer Fund.

**Salaries & Employee Benefits – Increased FY16 costs can be attributed to the reclassification of a full time Public Works Director.

***Capital Outlay – This line item includes costs associated with annual paving (\$140,000), the rehabilitation of a sewer pump station (\$50,000) and the purchase of a mini-excavator (\$75,000.)

Personnel:

Personnel	FY14	FY15	FY15	FY16
Classification	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Adopted</u>
Public Works Director	1.0	0.5	1.0	1.0
Public Works Foreman	0.0	0.5	0.0	0.0
Public Works Laborer	2.0	2.0	2.0	2.0
Total FTE	3.0	2.5	3.0	3.0

*In FY15, an employee was reclassified from part-time Police Officer (0.5 FTE) and part-time Public Works Director (0.5 FTE), to full-time Public Works Director.

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Supporting Detail

ORDINANCE NO. 15-004

AN ORDINANCE OF THE TOWN OF KINGSTON SPRINGS ADOPTING A BUDGET AND ESTABLISHING A PROPERTY TAX RATE FOR THE FISCAL YEAR JULY 1, 2015 THROUGH JUNE 30, 2016.

WHEREAS, Tennessee Code Annotated Title 9 Chapter 1 Section 116 requires that all funds of the State of Tennessee and all its political subdivision shall first be appropriated before being expended and that only funds that are available shall be appropriated: and

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds: and

WHEREAS, the governing body had published the annual operating budget and budgetary comparisons of the proposed newspaper of general circulation not less than ten (10) days prior to the meeting where the governing body will consider final passage of the budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the governing body will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE TOWN OF KINGSTON SPRINGS, TENNESSEE AS FOLLOWS:

SECTION 1: That the governing body estimates anticipated revenues of the municipality from all sources to be as follows:

General Fund #110 Revenue	FY 2013-2014 Actual	FY 2014-2015 Estimated	FY 2015-2016 Proposed
Beginning Fund Balance			1,014,910
Local Taxes	1,214,582	1,262,599	1,294,405
Building & Related Permits	13,721	42,858	11,025
Intergovernmental	545,712	555,191	526,383
Fines and Forfeitures	44,853	41,836	41,000
Other	56,687	52,213	48,360
Total Revenue	1,875,555	1,954,697	1,921,173
Total Available Funds	1,875,555	1,954,697	2,936,083

Drug Fund #127 Revenue	FY 2013-2014 Actual	FY 2014-2015 Estimated	FY 2015-2016 Proposed
Beginning Fund Balance			267,048
Fines and Forfeitures	112,375	21,135	0
Other	1,126	1,069	750
Total Revenue	113,501	22,204	750
Total Available Funds	113,501	22,204	267,798

Adequate Facility Tax #310 Revenue	FY 2013-2014 Actual	FY 2014-2015 Estimated	FY 2015-2016 Proposed
Beginning Fund Balance			50,546
Local Taxes	1,775	2,258	1,000
Other	100	84	75
Total Revenue	1,875	2,342	1,075
Total Available Funds	1,875	2,342	51,621

Sewer Fund #412 Revenue	FY 2013-2014 Actual	FY 2014-2015 Estimated	FY 2015-2016 Proposed
Beginning Fund Balance			2,065,290
Service Charges & Fees	419,236	388,210	396,944
Other	2,227	2,340	2,300
Total Revenue	421,463	390,550	399,244
Total Available Funds	421,463	390,550	2,464,534

FY 2016 Adopted Budget – Town of Kingston Springs, Tennessee

SECTION 2: That the governing body appropriates from these anticipated revenue and unexpended and unencumbered funds as follows:

General Fund #110 Appropriations	FY 2013-2014 Actual	FY 2014-2015 Estimated	FY 2015-2016 Proposed
General Government	172,879	135,202	173,033
Administrative	170,026	202,143	168,151
Board of Commissioners	11,329	12,018	13,319
City Court	3,000	3,000	3,000
City Attorney	29,033	23,125	23,150
City Clerk	85,499	89,319	92,703
Planning and Zoning	16,853	15,056	22,666
Codes Dept.	29,248	28,844	38,928
Police Dept.	368,543	412,920	424,175
Fire Dept.	132,313	156,931	190,179
Streets Dept.	379,374	311,947	300,830
State Street Aid	48,289	42,774	72,345
Park Dept.	231,426	278,157	278,146
Debt	370,574	445,046	440,895
Total Appropriations	2,048,386	2,156,482	2,241,520

Drug Fund #127 Appropriations	FY 2013-2014 Actual	FY 2014-2015 Estimated	FY 2015-2016 Proposed
	68,288	70,732	34,425
Total Appropriations	68,288	70,732	34,425

Adequate Facility Tax #310 Appropriations	FY 2013-2014 Actual	FY 2014-2015 Estimated	FY 2015-2016 Proposed
	10,000	10,000	10,000
Total Appropriations	10,000	10,000	10,000

Sewer Fund #412 Appropriations	FY 2013-2014 Actual	FY 2014-2015 Estimated	FY 2015-2016 Proposed
Operating Expenses	656,444	297,557	418,115
Depreciation	110,000	106,000	98,200
Total Appropriations	766,444	403,557	516,315

SECTION 3: At the end of the current fiscal year the governing body estimates balances/deficits as follows:

	Fund Balance
General Fund	694,563
Drug Fund	233,373
Adequate Facility Tax Fund	41,621
Sewer Fund	1,948,219

SECTION 4: That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

General Fund -Bonded or Other Indebtedness	Debt Redemption (Principal)	Interest Requirements	Debt Authorized and Unissued
Bonds	340,000	52,000	
Notes	25,000	9,347	
Capital Leases		8,543	
Other Debt			
Total	365,000	69,890	

FY 2016 Adopted Budget – Town of Kingston Springs, Tennessee

Sewer Fund - Bonded or Other Indebtedness	Debt Redemption (Principal)	Interest Requirements	Debt Authorized and Unissued
Bonds			
Notes	45,000.00	5,212.60	
Capital Leases			
Other Debt			
Total	45,000.00	5,212.60	

SECTION 5: During the coming fiscal year the governing body has planned capital projects and proposed funding as follows:

Proposed Capital Projects	Proposed Amount Financed by Appropriations	Proposed Amount Financed by Debt

SECTION 6: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal budget Law of 1982 T.C.A. Section 6-56-208. In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accord with Section 6-56-205 of the Tennessee Code Annotated.

SECTION 7: Money may be transferred from one appropriation to another in the same fund only by appropriate ordinance by the governing body, subject to such limitations and procedures as it may describe as allowed by Section 6-56-209 of the Tennessee Code Annotated. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

SECTION 8: A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending balances and the number of full time equivalent employees required by Section 6-56-206, Tennessee Code Annotated will be attached.

SECTION 9: If for any reason a budget ordinance is not adopted prior to the beginning of the next fiscal year, the appropriations in this budget ordinance shall become the appropriations for the next fiscal year until the adoption of the new budget ordinance in accordance with Section 6-56-210, Tennessee Code Annotated provided sufficient revenue are being collected to support the continuing appropriations. Approval of the Director of the Division of Local Finance in the comptroller of the Treasury for a continuation budget will be requested in any indebtedness is outstanding.

SECTION 10: There is hereby levied a property tax of \$0.91 per \$100 of assessed value on all real and personal property.

SECTION 11: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 12: This ordinance shall take effect 7-1-2015, the public welfare requiring it.

First Reading

May 21, 2015

Public Hearing

June 18, 2015

Final Reading

June 18, 2015

Francis A. Gross, Mayor

Francis A. Gross, Mayor

Debbie K. Finch, Recorder /CMFO

Debbie K. Finch

Fleet Summary

The purpose of the fleet summary is to list all departmental vehicles and major equipment, and to create a financial document that accounts for the replacement of each item. This document is based on assumptions from best practices in the field of municipal fleet management. It does not suggest a fleet replacement policy, and is to be used as a financial planning tool only. All policy decisions about fleet replacement are to be made by the Board of Commissioners within the annual appropriations ordinance. Staff will use the document to schedule the replacement of apparatus during FY16 and beyond. All updated vehicle data was collected in May 2015.

Summary of Town Fleet							
Dept.	Description	Year	Make	Model	Mileage	Years Remaining	General Condition
General Gov.	Pool Car	2015	Ford	Taurus	480	8	New
Parks	Work Truck	2014	Ford	F-150	3,164	8	New
Parks	Work Truck	2004	Chevrolet	C15	69,256	4	Good
Public Works	Work Truck	2010	Ford	F2S Pickup	60,426	2	Fair
Public Works	Work Truck	2003	Chevrolet	C15	99,073	4	Good
Public Works	Dump Truck	2002	International	470 CC	9,204	2	Fair
Public Works	Work Truck	2006	GMC		73,726	4	Good
Public Works	Dump Truck	1999	Ford	F45 FB	69,000	4	Good
Police	Police Cruiser	2006	Ford	Expedition SSV AWD		1	Poor
Police	Police Cruiser	2010	Chevrolet	Tahoe 2WD (4) Door	112,084	2	Fair
Police	Cert Team Bus	1990	GMC	1GD			
Police	Police Cruiser	2008	Ford	Expedition XLT SSV 4X4	93,783	1	Fair
Police	Police Cruiser	2010	Chevrolet	Tahoe 4WD (4) Door	32,555	4	Good
Police	Police Cruiser	2011	Chevrolet	Tahoe 4WD (4) Door	38,966	4	Good
Police	Police Cruiser	2011	Chevrolet	Tahoe 4WD (4) Door	69,500	3	Good

Summary of Fire Department Fleet							
Dept.	Description	Year	Make	Model	Mileage	Years Remaining	General Condition
Fire	Engine #301	1988	E-One	Custom Pumper	11,639	NA	Not in Service
Fire	Engine #302	2002	E-One	Typhoon	19,059	NA	
Fire	Engine #303	2002	E-One	Typhoon	10,613	NA	
Fire	Tanker #311	1971	Chevrolet	Custom Pumper		NA	
Fire	Tanker #312	2005	Freightliner	Deep South	131,002	NA	
Fire	#321, Response Veh.	1992	GMC	4x4	20,867	NA	
Fire	#331, Response Veh.	2004	Ford	Expedition	142,152	NA	
Fire	#332, Response Veh.	2000	Ford	F-250	15,907	NA	
Fire	#333, Response Veh.	2005	Chevrolet	3500	19,674	NA	
Fire	#341, 85' Ladder Truck	1978	Howe	Grumman	28,603	NA	

Multiyear Fleet Replacement Plan

Fiscal Year	Department	Description	Mileage	Condition
2016	No vehicle replacement budgeted			
2017	Police	Police Cruiser 2006 Ford Expedition		Poor
	Police	Police Cruiser 2008 Ford Expedition	93,783	Fair
2018	Police	Police Cruiser 2010 Chevrolet Tahoe	112,084	Fair
2019	Public Works	Dump Truck 2002 International 470 CC	9,204	Fair
	Public Works	Work Truck 2010 Ford F2S Pickup	60,426	Fair
2020	Police	Police Cruiser 2011 Chevrolet Tahoe	69,500	Good
2021	Public Works	Work Truck 2006 GMC	73,726	Good
	Public Works	Dump Truck 1999 Ford F45 FB	69,000	Good
	Parks	Work Truck 2004 Chevrolet C	69,256	Good
	Public Works	Work Truck 2003 Chevrolet C15	99,073	Good
	Police	Police Cruiser 2010 Chevrolet Tahoe	32,555	Good
	Police	Police Cruiser 2011 Chevrolet Tahoe	38,966	Good

*Fire Department vehicles are to be considered a separate expenditure and not included in the multi-year fleet replacement plan

Vehicles are recommended for replacement based on an average useful life cycle of 8 years (public safety and non-public safety), and 120,000 miles. Some vehicles may not approach 100,000 miles within the 8 years useful life period. The multiyear summary is also meant to account for the daily needs of Town departments without growing the overall size of the Town fleet where necessary. To account for all of this, the fleet summary should be reviewed and updated each year as part of the annual budget process. Any replacement pricing comes from the FY16 value for comparable vehicles on Tennessee state contract.

Departmental Depreciation Contributions

As part of the annual appropriations ordinance, line items are inserted into each departmental budget to account for the depreciation and replacement of vehicles and apparatus. Depreciation counted as segregated portion of the Town's reserved fund balance. Below is a schedule of the contributions each department is making towards depreciation in the FY16 budget.

Dept.	Replacement Costs (Current Values)	FY16 Depreciation
Police	\$ 239,705	\$ 8,000
Fire	\$ 46,450	\$ -
General Government	\$ 19,757	\$ -
Parks	\$ 9,300	\$ 3,000
Code Enforcement	\$ -	\$ 3,000
Public Works	\$ 35,000	\$ 6,000
Previous Years Designated Funds	\$ -	\$ 106,733
Total	\$ 350,212	\$ 126,733

Capital Projects Summary

Below is a summary of all capital projects and debt service funded in the FY15 budget. The projects are listed by fund, department, and activity type. Also included is a detailed description of each capital project. For a more detailed description of debt service activities, please consult the debt service overview in the budget document.

Fund	Amount	% of Fund Spending	Type
General	\$ 636,140	28.4%	Debt service, City Hall improvements, new website, town history project, Fire Hall signage, SCBA replacements, Basketball court relocation
Drug Enforcement	\$ -	NA	NA
Adequate Facilities	\$ 10,000	100.0%	Debt service for Activity Center. Per Ordinance No. 04-008
Sewer	\$ 102,713	19.9%	Debt service, pump station rehabilitation
All Funds	\$ 748,853	26.7%	

General Administration

- Debt service (\$450,895) – This project is in support of several debt obligations, including; a Capital Outlay Note (Series 2001), TMBF Note (Series 2004), General Note (Series 2012.) All notes supported improvements to downtown infrastructure, Burns Park, Activities Center, and Fire Dept. apparatus. For more specific information, please consult the debt service overview in the budget document.
- New website (\$5,000) – This project is to provide a redesign and overhaul of the Town’s current website, kingstonsprings.net. The new website will be compatible with tablet and mobile phone viewing, and information on the site will be updated. Additional features of the site will include: expanded use of video, linking to social media resources, electronic bill pay, and electronic form submission.
- Town history project (\$8,000) – In accordance with the 50th anniversary of the Town’s incorporation, this project will create a walking trail of local history and an accompanying paper brochure and electronic app or virtual tour. The project will also feature a tabletop/portable interpretive exhibit of local history which will debut at an event to be held sometime in fall 2015.

- City Hall improvements (\$10,000) – This project is to support both remodeling and ongoing repair and maintenance of the City Hall complex. In FY15, this line item supported a full replacement of flooring in City Hall. In FY16, staff has discussed remodeling the front counter and foyer area.

Fire Department

- SCBA replacement (\$8,550) – This project will replace nine self-contained breathing apparatus (SCBA) tanks. The SCBA tanks are worn by firemen and have a useful life of 12 years. The department has 31 units and the replacement of 9 units keeps the rotation of apparatus up to date.
- Fire Hall signage (\$1,350) – This project is to replace exterior signage marking Fire Station #2 and Fire Station #3. Signage will match the signage which currently exists for Fire Station #1.

Public Works

- Annual paving (\$147,345) – The Town paves roughly a mile of road annually with a 1.25” asphalt overlay and 0.25” binder overlay. Streets are prioritized based on condition, drainage, and other factors, and listed accordingly in the 2009-2019 Ten Year Road Plan. The City Commission will need to consider two unfinished projects when allocating funding for FY16: (1) a bridge replacement project on Brush Creek Road and (2) unfinished paving in the Harpeth Meadows subdivision (from FY15.) New roads prioritized for paving in FY16 include; Lakeside Court, Love Street, Maple Street, Matthew Court, and Timber Ridge Court.
- Debt service – This project is in support of debt service tied to a Sewer Note obligation (Series 2007.) The project funded a replacement for a sewer main along Main Street. For more specific information, please consult the debt service overview in the budget document.

Parks & Recreation

- Basketball court relocation (\$15,000) – This project is to relocate the skate board park and a basketball court at City Park. The basketball court will move from its existing location on the park parking lot, to the lower location where the skate board park is located. At the same time, the skate board park will be moved into a corner of the parking lot with the appropriate signage and new bollards. The project will expand the current size of the basketball court, and allow for greater visibility into the skate board park.

Fire Department Incentive Plan

Program Overview:

Kingston Springs volunteer firefighters are eligible to receive financial compensation for attendance during calls for service, training hours, company hours, and other official departmental events. Compensation is measured through a points system which incentivizes attendance at each qualifying event. Attendance is tracked and compiled through a third-party registration software service called '*I Am Responding*.' Fire Department line officers receive a point for each day of the year they maintain their rank. Additionally, Kingston Springs Police Officers are trained annually in public safety and first response. Only off-duty officers who respond to fire calls for service or attend the other events are eligible for the incentive program.

On November 1 of each year, the total number of points acquired by firefighters and officers are totaled and divided into the amount appropriated in the department's annual budget. For FY16, the appropriated amount in the department's budget totaled \$27,500.00. This gives each point a dollar value. During FY15, points were worth \$3.29 each. Incentive checks are then issued by the City Recorder and distributed by the Fire Chief at the annual Fire Department Awards Banquet.

FY15 Changes:

In FY15, incentive plan policies were adjusted. First, compensation was changes so that actual award of incentive was tied to actual attendance at calls for service, training, etc. Curves or sliding scales for public safety officers and fire department officers were abolished. Next, the City Recorded was charged with the permanent recordation, year-end calculations, and pay-out of the incentive plan. Moving forward, all public safety incentive plan information is filed electronically with the City Records office.

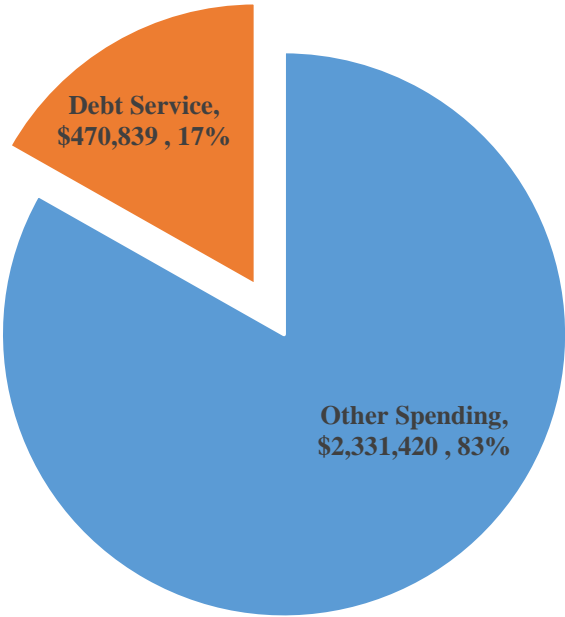
Summary of FY15 Incentive Points Earned:

Name	Rank	Points Earned
Eugene Ivey	Chief	1201
Herschel Fisher	Assistant Chief	547.5
Rob Thomas	Captain	72
Jeremy Vaughan	Captain	167
Brian Slanaker	Captain	110
TC Swaggerty	Sergeant	307
Nathan Vetitoe	Sergeant	418
Jordan Fritz	Sergeant	182.5
Clint Biggers	Sergeant	51
James Whisitt	Firefighter	0
Kevin Weller	Firefighter	291
Maverick Baker	Firefighter	404
Cory Blackmore	Firefighter	51
Derrick Boggs	Firefighter	114
Raina Bullock	Firefighter	35
Angela Clark	Firefighter	73
John Ershek	Firefighter	275
Trey Frasch	Firefighter	0
Simeon Fritz	Firefighter	294
Nathan Hibbs	Firefighter	23
Ben Jolley	Firefighter	186
Preston Lancaster	Firefighter	0
Roger Parker	Firefighter	186
Nick Paschall	Firefighter	408
Austin Patterson	Firefighter	527
Travis Shaw	Firefighter	328
David Smith	Firefighter	86

Debt Service Overview

The FY16 Adopted Budget does not include financing for new projects, operating expenses, or capital outlay costs. The Town will experience a major reduction in debt service after FY17 due to the completed payment of a 2001 Capital Outlay Note. In the FY16 budget, costs associated with debt service will total \$470,839, or % of all adopted Town funding.

FY16 Debt Service Ratio

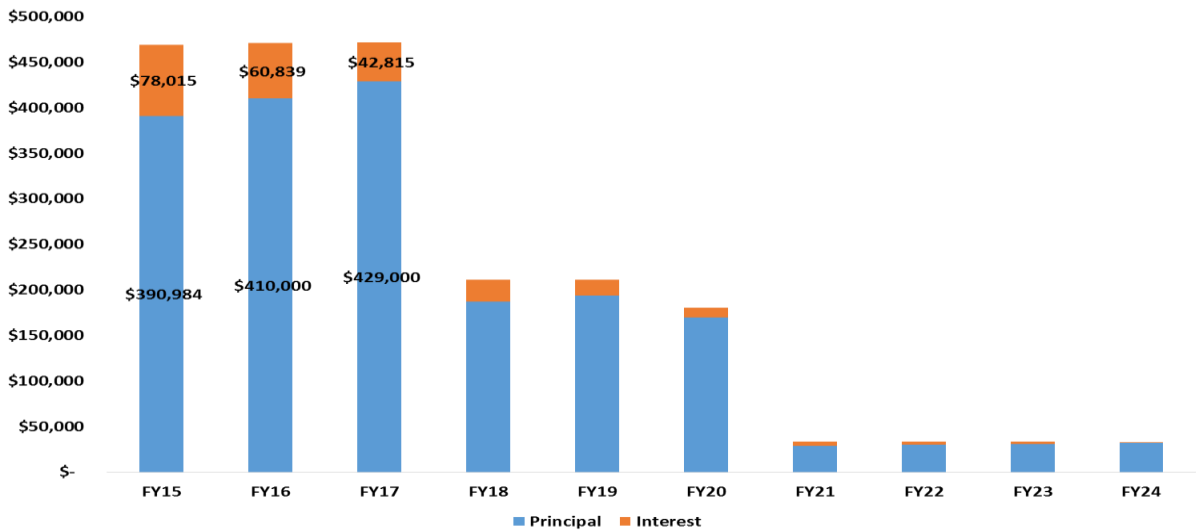


Debt service per capita is \$774.70. The list of items receiving future Town funds includes:

Note Type	Outstanding Obligation	Purpose
Capital Outlay Note (2001)	\$786,600	Burns Park: Phase 1 development, W. Kingston Springs Rd paving, Fire Hall 3 construction, & 2 fire engines
TMBF Note (2004)	\$743,960	Downtown paving, parking, lighting, sidewalks, markings, & signage
General Note (2012)	\$332,768	Activity Center construction
Sewer Note (2007)	\$283,354	Main Street sewer main rehab

FY 2016 Adopted Budget – Town of Kingston Springs, Tennessee

Of the debt scheduled for payment in FY16, \$410,000, or 87% is principal payment, while \$60,839, or 13% is payment for interest.



List of debt service items receiving future Town funds:

General Fund

CAPITAL OUTLAY NOTE (2001)

	<u>Principal</u>	<u>Interest</u>
FY16	\$238,000	\$24,400
<u>FY17</u>	<u>\$250,000</u>	<u>\$12,500</u>
Total	\$488,000	\$36,900

TMBF NOTE (2004)

	<u>Principal</u>	<u>Interest</u>
FY16	\$102,000	\$22,080
FY17	\$106,000	\$18,000
FY18	\$110,000	\$13,760
FY19	\$115,000	\$9,360
<u>FY20</u>	<u>\$119,000</u>	<u>\$4,760</u>
Total	\$552,000	\$67,960

GENERAL NOTE (2012)

	<u>Principal</u>	<u>Interest</u>
FY16	\$25,000	\$8,543
FY17	\$26,000	\$7,705
FY18	\$27,000	\$6,835
FY19	\$27,000	\$5,929
FY20	\$28,000	\$5,025
FY21	\$29,000	\$4,087
FY22	\$30,000	\$3,115
FY23	\$31,000	\$2,110
<u>FY24</u>	<u>\$32,000</u>	<u>\$1,072</u>
Total	\$255,000	\$44,421

Sewer Fund**SEWER NOTE (2007)**

	<u>Principal</u>	<u>Interest</u>
FY16	\$45,000	\$5,816
FY17	\$47,000	\$4,610
FY18	\$50,000	\$3,350
FY19	\$52,000	\$2,010
<u>FY20</u>	<u>\$23,000</u>	<u>\$616</u>
Total	\$217,000	\$16,402

Schedule of Fees & Rates

The City Recorder and administrative staff are responsible for the intake, recordation, and daily deposit of all billing and collections associated with Town services. Below is a listing of all applicable fees and rates.

Permit & Planning Fees

Wood deck.....	\$50.00
Sign permit.....	\$50.00
Building Permits.....	\$0.60 per square foot
Building Permit, minimum.....	\$50.00
Residential accessory building.....	\$50.00
Residential addition.....	\$0.60 per square foot
Remodeling permit – residential.....	\$50.00
Plumbing.....	\$25.00
Mechanical.....	\$25.00
Roof replacement.....	\$25.00
Commercial building permit (\$50 min).....	\$0.60 per square foot
Commercial remodel.....	\$0.60 per square foot
Plans review – residential.....	\$150.00
Plans review – commercial.....	\$500.00
Swimming pool – in ground.....	\$100.00
Swimming pool – above ground.....	\$50.00
Grading and excavation.....	\$50.00
Blasting.....	\$25.00
Demolition.....	\$50.00
Temporary use.....	\$50.00
Sprinkler plan review (opt.).....	\$150.00
Accessory structure (lesser than 200 sq. ft.).....	\$50.00
Accessory structure (greater than 200 sq. ft.).....	\$0.60 per square foot
Agricultural accessory building permit.....	\$150.00
Single wide permit building.....	\$150.00
Single wide permit – removal.....	\$50.00
Driveway permit.....	\$25.00
Permit renewal/extension.....	\$50.00
Re-inspection fee.....	\$50.00
Recording fee- 1 st sheet/2 nd at cost.....	\$40.00
No permit fine/fee.....	Double fee/IBC
Rezone.....	\$150.00
Zoning appeals application.....	\$150.00
Construction appeals application.....	\$150.00

FY 2016 Adopted Budget – Town of Kingston Springs, Tennessee

Site plan (with pass-through planning).....	\$150.00
Minor subdivision (4 lots or less).....	\$350.00
Major subdivision (5 lots or more).....	\$500.00
Zoning ordinance book.....	\$35.00
Subdivision regulations book.....	\$35.00
Sign ordinance	
\$10.00	
Ordinance copies per page.....	\$0.15
Audio tape copies.....	\$15.00
Disk/CD copies.....	\$5.00
Fence over 6’ in height.....	\$50.00
Fireworks.....	\$1,000.00
House moving	\$250.00
Retaining walls 4’ in height.....	\$50.00

Parks & Recreation Fees

‘Art in the Park’ booth w/ electricity.....	\$10.00
Farmer’s market booth.....	\$30.00
Activity center rental (classroom rental).....	\$10.00 hourly
Activity center rental (full facility rental).....	\$150.00 hourly
Activity center rental (patio rental).....	\$25.00 hourly
Activity center rental (Mon/Tue/Thu).....	\$70.00 hourly
Activity center rental (Wed/Sun).....	\$25.00 hourly
Activity center rental (Fri/Sat).....	\$95.00 hourly
Pavilion rental (resident).....	\$85.00
Pavilion rental (non-resident).....	\$100.00
Ball field rental (resident).....	\$5.00 hourly
Ball field rental (non-resident).....	\$10.00 hourly
Youth soccer (resident).....	\$65.00
Youth soccer (non-resident).....	\$75.00

Miscellaneous

Public notary (non-resident).....	\$3.00
Sewer service fee.....	\$50.00
FOIA request.....	Varies
Street cut permit.....	\$15.00 + \$1.00 per sq. ft.
TBI background investigation	\$29.00
City flag sales.....	\$15.00
Copies (letter size).....	\$0.10
Court fine.....	\$50.00
Court costs.....	\$107.25
Returned check.....	\$30.00

Sewer tap fee (residential).....	\$1,000.00
Sewer tap fee (commercial).....	\$4,000.00
Sewer rate (0-2,000 gallons).....	\$5.33 per thousand
Sewer rate (2,001-4,000 gallons).....	\$7.82 per thousand
Sewer rate (4,001-12,000).....	\$7.93 per thousand
Sewer rate (12,001-20,000 gallons).....	\$8.03 per thousand
Sewer rate (20,000 + gallons).....	\$8.33 per thousand

Summary of Town Boards & Commissions

Board of Commissioners – The Board of Commissioners is the lead legislative unit for the Town of Kingston Springs. Responsibilities include; setting policies, adopting the annual budget, selecting the City Manager, City Judge, and City Attorney, annual review of various rates and fees, and others. Members of the Board of Commissioners are elected at-large on staggered four year terms. An election is held every two years (during every even-numbered year.) After each election, Board members will pick amongst themselves for the seat of Mayor and Vice Mayor. The Board meets on the third Thursday of every month at 7:00 p.m. at the Audrey Beck Meeting Hall.

Current Members	Term Expires
Tony Gross, Mayor	November 2016
Bob Stohler, Vice Mayor	November 2016
Gary Corlew	November 2018
Gordon Lampley	November 2018
Glenn Remick	November 2016

Municipal Regional Planning Commission – The Kingston Springs Municipal Regional Planning Commission was established in 1981 by Ordinance #81-02. The Commission discusses and approves all residential and commercial development and other regulations, both within the Town of Kingston Springs and the neighboring unincorporated Cheatham County area. A Chairperson, Vice-Chairperson, and Secretary are elected annually from the Commission’s membership. Commission members are appointed by the Mayor to serve three year terms, beginning each January. Two Commission members must reside outside of the jurisdictional boundary of Kingston Springs but within the Town’s urban growth boundary. The Commission meets on the second Thursday of every month (as needed) at 7:00 p.m. at the Audrey Beck Meeting Hall.

Current Members	Term Expires
Vacant	NA
Tony Gross, Mayor	Concurrent, with term
Gary Corlew, City Commissioner	Concurrent, with term
Tom Cullen	January 2016
Mike Patenaude, Vice Chair	January 2017
Chuck Sleighter, Secretary	January 2016
Carolyn Hall, Chair	January 2017
Tony Campbell	January 2018
Donna Boggs	January 2018

Design Review Board – The Design Review Board adopts and revises all design guidelines for the Town of Kingston Springs and for major proposed residential and commercial developments. The members of Board are also members of the Planning Commission. All Board meetings are held before Planning Commission meetings. The Board meets infrequently and without a set time.

Current Members	Term Expires
Vacant	NA
Tony Gross, Mayor	Concurrent, with term
Gary Corlew, City Commissioner	Concurrent, with term
Tom Cullen	January 2016
Mike Patenaude, Vice Chair	January 2017
Chuck Sleighter, Secretary	January 2016
Carolyn Hall, Chair	January 2017
Tony Campbell	January 2018
Donna Boggs	January 2018

Board of Zoning Appeals – The Board of Zoning Appeals reviews and rules on appealed planning commission requests. Such requests may include denied variances, denied zoning changes, among others. Board members are appointed by the City Commission on a three year term, from November to November. The Board meets infrequently and as needed.

Current Members	Term Expires
Vacant	NA
Robert Sanders	November 2016
Ginger Hockenberger	November 2016
Diana Shew	November 2017
Steve Stewart	November 2017

Park and Tree Advisory Board – The Park and Tree Board meets quarterly each year. Board members are appointed by the Board of Commissioners and serve three year terms, from May to May. Meetings are publically advertised, occur on various dates and times, and held in the City Manager’s office.

Current Members	Term Expires
Brandy Miniatt, Parks Director	Ex officio
Mike McClanahan, City Manager	Ex officio
Gary Corlew, City Commissioner	Concurrent, with term
John Lawless	May 2016
Steven Rheinecker	May 2016
Sarah Hamilton	May 2017
Marie Spafford, Chair	May 2017
Clare Barron	May 2018
Mike Lee	May 2018

Sign Appeals Board – The Sign Appeals Board reviews and rules on denied sign permits and signs found to be out of compliance with the Town’s sign ordinance. Board members are appointed by the Mayor for three year terms, serving from May to May. Meetings occur infrequently and as needed. Meetings are publically advertised, and are held in the City Manager’s office.

Current Members	Term Expires
Terry Lyon	May 2016
Keith Honchell	May 2016
Cindy Sinclair	May 2017
Lance Smith	May 2017
Rodney Scott	May 2018

Construction Appeals Board – The Construction Appeals Board reviews and rules on stop work orders issued by Town staff. Board members are appointed by the Mayor for three year terms, serving from May to May. Board members are also members of the Sign Appeals Board. Meetings occur infrequently and as needed. Meetings are publically advertised, and are held in the City Manager’s office.

Town of Kingston Springs, Tennessee

396 Spring Street
Post Office Box 256
Kingston Springs, TN 37082

Office of the City Manager
(615) 952-2110
citymanager@kingstonsprings-tn.gov

JUNE 15, 2015

**TO: FILE
BUDGET DOCUMENT**

FROM: MIKE McCLANAHAN, CITY MANAGER

RE: GENERAL EMPLOYMENT BENEFITS

This memorandum was written to provide notice of the several fringe benefits offered to both part-time and full-time Town employees.

Health Insurance

Regular full-time employees of the Town enjoy 100% coverage in the State of Tennessee's 'ParTNers for Health' medical insurance plan. For FY16, the annual Town expense per employee is \$7,578.60. The plan is offered through Blue Cross/Blue Shield, and includes excellent coverage for medical, pharmaceutical, and wellness expenses. Employees may choose to add coverage for a spouse or direct family member. Additional vision and dental plans may also be added.

Retirement

Social Security is a portion of Kingston Springs' comprehensive retirement benefits which is shared by both the Town and each of its employees. Social Security deductions are lumped with federal payroll tax deductions in an 'OASI' column in each employee's paycheck. Due to actions taken by Congress in January 2013, the OASI percentage increased for both employer and employee contributions, from 5.65% of earned income to 7.65%. In addition to Social Security, the Town requires its full-time employees to participate in the Tennessee Consolidated Retirement System. This defined benefit program provides a comprehensive retirement package to vested members and is a condition of employment. Employees contribute 5.00% of each pay period's earnings towards retirement benefits, while the Town contributes 7.12%.

Paid Holidays

The Town allows for twelve holidays annually. Full-time employees are either not required to work, or receive special compensation. These days include; New Year's Day, Martin Luther King Day, President's Day, Good Friday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, day after Thanksgiving, Veterans' Day, Christmas Day, Christmas Eve or day after Christmas.

Paid Leave

Full-time employees are eligible to accrue paid leave in the form of sick leave and vacation leave. Sick leave is accrued at the rate of 40 hours annually after 1 year of service. If an employee retires from Town employment the hours of accrued sick leave are automatically added to the employee's TCRS retirement contribution. Annual leave is accrued at the rate of 40 hours annually for employees with 1 year of service time, 80 hours annually for employees with 2-5 years of service time, 120 hours annually for employees with 6-10 years of service time, and 160 hours annually for employees with 11-20 year of service time. An employee is not eligible to use accrued annual leave hours until they have completed one year of service at full-time status. Unused leave hours are not paid out or rolled over to the next year.

Unemployment Compensation

In 1978. Federal unemployment compensation began for employees of state and local governments. The Town currently acts under a fixed cost system, with the FY16 cost of unemployment compensation set at 1% of the employee's salary (or \$21.00 per employee.)

Worker's Compensation

Worker's Compensation provides insurance to each employee against the loss of income created by injury sustained while on-the-job. This is required by law for all employers and is administered under the laws of the State of Tennessee. The Town pays the full cost of this coverage.

Additional Optional Benefits

Life insurance, additional disability benefits, additional medical benefits, dental benefits, vision benefits, and other benefits are annually made available to both full and part-time employees.

Town of Kingston Springs, Tennessee

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Kingston Springs, TN 37082

Office of the City Manager
(615) 952-2110
citymanager@kingstonsprings-tn.gov

JUNE 15, 2015

**TO: FILE
BUDGET DOCUMENT**

FROM: MIKE McCLANAHAN, CITY MANAGER

RE: 10 YEAR ROAD PLAN: 2009-2019 UPDATE

This memorandum was written to highlight sections of the ‘10 Year Road Plan: 2009-2019.’ A summary of both completed and to be completed road projects is provided in an effort to catalogue annual capital spending on the Town’s transportation assets.

Background

During development of the plan, the Town of Kingston Springs controlled and maintained 26 miles of local roads. A 10 Year Road plan was written to approximate the amount of needed repair to pavement and to prioritize future paving projects. The plan also gave local decision makers an idea of the amount of funding for future transportation-related capital projects.

At the time of publication, the City Engineer calculated a pavement cost of \$90,000 per mile. This was factored using two miles of two inch thickness asphalt surface, 20 feet wide. 1,250 tons of asphalt would be required to pave at a price of \$70 per ton.

Planned Funding

Below is a chart detailing the projects called for in the ‘10 Year Road Plan.’ This includes streets and number of miles paved, and the funding level proposed for annual paving projects between FY09 and FY19.

Projects Completed

Below is a chart detailing the project completed since FY09. The detail includes streets and the actual funding level spent for annual paving projects.

FY 2016 Adopted Budget – Town of Kingston Springs, Tennessee

Planned Funding

Budget Year	Proposed Cost	Proposed Projects
FY10	\$ 207,180	Brush Creek Rd Luyben Hills Rd Petro Ln Merrylog Rd
FY11	\$ 170,730	Woodlands Dr Ament St Moore's Cr Old Barn Tr Barn Ct Lakeside Ct South Harpeth Rd
FY12	\$ 196,830	CC Rd Crestview Ct Timber Ridge Ct Matthew Ct Blackburn Ct Spring St South Main St
FY13	\$ 273,960	Harpeth Hills Dr Harpeth Hills Ct Lloyd Ln Link Ave Woodlands Dr Woodlands Ct
FY14	\$ 207,360	Mt. Pleasant Rd Firetower Rd
FY15	\$ 297,720	Oak St Cemetery Rd
FY16	\$ 232,650	Hillcrest Dr Brookside Dr Walnut Dr Welch Rd Woody Ct Vallet Dr Saunders Ln Cunningham Ct Maple St Love St Dickerson Ct East View Alley

Projects Completed

Budget Year	Actual Cost	Completed Projects
FY10	\$ 19,340	Petro Ln
FY11	\$ 215,660	Mt. Pleasant Rd Moore's Cir Luyben Hills Rd Hillcrest Rd Merrylog Rd Hillcrest
FY12	\$ 235,832	Mt. Pleasant Rd
FY13	\$ -	
FY14	\$ 181,707	CC Rd
FY15	\$ 202,000	Woodlands Dr Harpeth Meadows Dr
FY16	\$ 147,345	Timber Ridge Ct Matthew Ct Maple St Love St Lakeside Ct
Total	\$ 1,001,884	

Planned Funding

Budget Year	Proposed Cost	Proposed Projects
FY17		Patterson Dr Ridgecrest Dr Brush Creek Rd Terri Lynn Ct Loann Ave
FY18		South Harpeth Rd Westview Dr Oak St Pinnacle Hill South Main St North Main St Park St Page St
FY19		Harpeth View Tr Acorn Ct Hickory Ct Maple Ct Twin Oaks Dr Dalton Ct Fall Creek Ct Old Barn Tr
Total	\$ 2,349,630	

Board of Commissioners Adopted & Administratively Regulated Fiscal Policies

General Financial

The Board of Commissioners has over time adopted several financial policies, and the City Manager enforces all others through administrative regulation. The goal of these policies are to ensure that all fiscal resources are well managed and ready to be used in meeting the needs of the residents of the Town of Kingston Springs. Revisions to financial policies are ongoing, and review by the Board of Commissioners is expected sometime during the next fiscal year.

Accounting/Auditing and Financial Reporting Policies

1. The Town should apply for a Government Finance Officers Association (GFOA) accreditation for outstanding budget presentation.
2. In accordance with T.C.A., an independent audit should be performed annually of all Town funds, and a management-led discussion with the Board of Commissioners covering all audit findings should occur within a timely period.

Accounting/Auditing and Financial Reporting Policies

1. The Town's annual operating budget, as well as fleet plan, and Capital Facilities Master plan (CFMP), should be coordinated with a future Town Strategic Plan.
2. The Town shall adhere to the following guidelines in preparing, implementing, and executing the annual operating budget:
 - a. The Mayor and City Commission should develop and communicate general budget guidance to the City Manager before the end of February each year.
 - b. All capital plans should be considered by the Board of Commissioners prior to its consideration in the annual appropriations ordinance.
 - c. Where appropriate, the revenues related to expenditures shall be reflected in the budget document.
 - d. The Mayor and City Commission shall meet with selected Town staff, board members, and commissions, in work session as part of the budget deliberations to review funding requests for the upcoming year.
3. Budgeted current revenues plus previous fund balances must be greater than current expenditures.
 - a. Significant one-time revenues should be used for one-time expenditures only.
 - b. Revenues must be increased or expenditures decreased, while in the same fiscal year, if deficits appear.
4. A targeted expense for capital expenses should be at least five percent (5%) of all total revenues. This number can include debt service, and should signal a need for continual long term investment in Town fleet and facilities.
5. The Town should set utility rates for sewer services that will ensure industry-standard operation of the enterprise functions.

Check Writing and Disbursements

Two (2) authorized signatures are required for all checks. Before signing checks, each signator should review the supporting documentation (such as vendor invoices, purchasing authorizations, etc.) to verify that the expenditure is legitimate before the check is signed.

All debit/credit card statements should be reviewed by multiple persons, including by individuals independent of those who are authorized to use such cards, to ensure the legitimacy of the charges. All persons using Town debit/credit cards shall comply with the Town's credit card policy.

Fund Balance Policy

The target for each Town fund's annual balance shall be, at minimum, equal to two months expenditures.

Petty Cash

Petty cash disbursements are only allowable for legitimate purposes, are not for personal use and much be properly documented. An invoice/receipt showing the items purchased, and *signed by the person receiving the cash*, is required in each transaction. The amount on hand and the petty cash related invoices/receipts written must total to the originally authorized amount. The CMFO shall be responsible for monitoring the petty cash account and shall 'audit' the petty cash account for any discrepancies at least once a month.

Receipts and Deposits of Funds

The City and Court Clerks shall be responsible for opening all incoming mail and stamping 'For Deposit Only' on all checks immediately upon receipt. These employees should also prepare a list of checks or payments and calculate the total amount of all money/checks received. The list of payments received shall be signed by these employees and remitted along with the money/checks, stubs, and receipts to the CMFO for processing.

All cash payments should be received by the City and Court Clerks who shall be responsible for preparing a written receipt and duplicate for all such funds. All cash and duplicate receipts should be turned over to the CMFO not later than the end of each business day. A daily collection report should be prepared by each employee receiving any cash payments summarizing all collections by source.

Anytime custody of money changes from one employee to another the money should be counted by both. A pre-numbered receipt or other document recording the count should be prepared and signed by both employees indicating concurrence with the amount transferred. This document should be retained by the individual turning over the money.

All deposits of cash, checks, or other payments should be posted to the Town's cash receipts journal by the CMFO. The City Manager shall be responsible for making deposits and all collections must be deposited no later than three (3) working days after initial receipt. Deposit receipts should also be retained and matched against the collections reports.

Credit Card Policy

The Town of Kingston Springs has adopted and implemented this Credit Card Policy to safeguard public funds and to provide clear instructions to Town officers and employees that have been formally authorized to use credit/debit cards. All Town officers and employees using city/town credit/debit cards must be specifically authorized by Resolution of the Town of Kingston Springs (governing body) and shall be subject to the requirements of this policy. For the purposes of this policy, all authorized officers and employees shall be referred to as 'cardholders.' This policy may be amended from time to time by the City Manager.

As a cardholder, you assume the responsibility for the protection and proper use of the card. Purchases with city credit cards must not conflict with the Town of Kingston Springs purchasing policy. The card should only be used by the authorized individual whose name appears on the card and the use of the card shall not be delegated to other persons. Cardholders are responsible for all charges on the cards authorized to them. Cards and card numbers must be safeguarded against unauthorized use.

All credit card transactions will be visible via secure internet reporting tools and all cardholders' purchasing activity will be monitored by the finance department and reviewed by the City Recorder and Town auditor. Credit cards are not intended to be used for normal, recurring expenses associated with the normal department operations. Business accounts should be set up for recurring activities. Receipts for all purchases by credit card shall be forwarded to the City Clerk.

It is the goal of the Town of Kingston Springs to have all transactions sales tax exempt, when applicable. It is the cardholder's responsibility to notify the supplier, at the time of the transaction, if it will be exempt from sales tax.

The following situations are examples of misuse of the card:

- Purchases for personal benefit of the cardholder or another employee.
- Assignment or transfer of an individual card to another person.
- Use of the card by an unauthorized employee.
- Use of a card by a suspended or terminated employee.
- Purchases that are not for legitimate Town and public purposes.
- Purchases in violation of the Town Purchasing Policy.
- Splitting a purchase to avoid a single-purchase limitation.
- Use of the card for commodities, goods, or services at vendors with Town accounts.
- Lack of proper and timely submission of all purchase receipts.

Any violation of this policy may subject to the employee to discipline, including termination.

Credit Card Audit and Documentation of Purchases: The Town's finance director, auditor, and/or State auditors will make periodic audits to verify that commodities, goods, and services purchased have been received and that policies and procedures are being followed. Adequate documentation must be maintained to record all transactions at the source. If a receipt is lost, a missing receipt affidavit must be filled out by the cardholder.

Disputing a Transaction: If you as a cardholder believe a transaction is disputable, first contact the merchant to attempt resolution before beginning the official dispute process. Also, immediately notify your department head and the Finance Director of the disputed charge. In most cases, the merchant will credit (chargeback) your account and handle your needs in a professional manner. If you or your department head cannot resolve the transaction in dispute, Community Bank & Trust will follow standard regulations outlined by the credit card company if the required written notification from the cardholder is received within sixty (60) days of the transaction date. You agree to cooperate fully in dealing with the credit card company for all disputed purchases.

Cardholders Responsibility and Purchasing Guidelines: It is important to remember that when using the card, you are expending taxpayer funds and that all credit card purchases must comply with Town policies, including; the Purchasing Policy, and Internal Financial Controls Policy. Your expenditures are held to the highest degree of trust and accountability.

Cardholder's privileges and procedures are contingent upon the following:

- You must obtain and preserve all receipts. Turn in all receipts to the City Clerk once purchase is made so that it may be compared with your credit card statement. Failure to produce adequate legible receipts will be subject to strict scrutiny by the finance department and City auditors. Proper forms of documentation include an invoice with details of items purchased, cash register receipt with detail of items purchased, sales slip with detail of items purchased, or handwritten receipt signed by an employee of the supplier/merchant that includes detail of items purchased. In the event a receipt is lost, you must submit a 'missing receipt' affidavit in lieu of the receipt.
- If a cardholder fails to turn in a receipt, he/she must sign the document set forth on the following page of these policies. Multiple failures to provide receipts may result in cancellation of the card and other disciplinary action.
- Cash back, cash refunds, or rebates may not be received by the cardholder.
- Splitting transactions is not allowable (making one purchase into two or more for the purpose of staying within purchasing limits.)

Lost or Stolen Cards: In the event of a lost, stolen, or mutilated card, cardholders should immediately notify Community Bank & Trust at 800-447-3248 and the finance department. Please protect your card by keeping it in a safe place and away from other 'magnetized' stripe cards. Replacing your card may take 7-10 business days.

Debt Policy

The purpose of this debt policy is to establish a set of parameters by which debt obligations will be undertaken by the Town of Kingston Springs TN. This policy reinforces the commitment of the Town and its officials to manage the financial affairs of the Town so as to minimize risk, avoid conflicts of interest and ensure transparency while still meeting the capital needs of the Town. A debt management policy signals to the public and the rating agencies that the Town is using a disciplined and defined approach to financing capital needs and fulfills the requirements of the State of Tennessee regarding the adoption of a debt management policy.

The goal of this policy is to assist decision makers in planning, issuing and managing debt obligations by providing clear direction as to the steps, substance and outcomes desired. In addition, greater stability over the long-term will be generated by the use of consistent guidelines in issuing debt.

Definition of Debt: All obligations of the Town to repay, with or without interest, in installments and/or at a later date, some amount of money utilized for the purchase, construction, or operation of Town resources. This includes but is not limited to notes, bond issues, capital leases, and loans of any type (*whether from an outside source such as a bank or from another internal fund*).

Approval of Debt: Bond anticipation notes, capital outlay notes, grant anticipation notes, and tax and revenue anticipation notes will be submitted to the State of Tennessee Comptroller's Office and the City Commission prior to issuance or entering into the obligation. A plan for refunding debt issues will also be submitted to the Comptroller's Office prior to issuance. Capital or equipment leases may be entered into by the City Commission; however, details on the lease agreement will be forwarded to the Comptroller's Office on the specified form within 45 days.

Transparency:

- The Town shall comply with legal requirements for notice and for public meetings related to debt issuance.
- All notices shall be posted in the customary and required posting locations, including as required local newspapers, bulletin boards, and websites.
- All costs (including principal, interest, issuance, continuing, and one-time) shall be clearly presented and disclosed to the citizens, City Commission, and other stakeholders in a timely manner.
- The terms and life of each debt issue shall be clearly presented and disclosed to the citizens/members, City Commission, and other stakeholders in a timely manner.
- A debt service schedule outlining the rate of retirement for the principal amount shall be clearly presented and disclosed to the citizens/members, City Commission and other stakeholders in a timely manner.

Role of Debt:

Long-term debt shall not be used to finance current operations. Long-term debt may be used for capital purchases or construction identified through the capital improvement, regional development, transportation, or master process or plan. Short-term debt may be used for certain projects and equipment financing as well

Short-term debt may be used for certain projects and equipment financing as well as for operational borrowing; however, the Town will minimize the use of short-term cash flow borrowings by maintaining adequate working capital and close budget management.

- In accordance with Generally Accepted Accounting Principles and state law,
 1. The maturity of the underlying debt will not be more than the useful life of the assets purchased or built with the debt, not to exceed 30 years; however, an exception may be made with respect to federally sponsored loans, provided such an exception is consistent with law and accepted practices.
 2. Debt issued for operating expenses must be repaid within the same fiscal year of issuance or incurrence.

Types and Limits of Debt:

- The Town will seek to limit total outstanding debt service obligations to 23% of general fund annual revenues excluding overlapping debt, enterprise debt, and revenue debt.
- The limitation on total outstanding debt must be reviewed prior to the issuance of any new debt.
- The Town's total outstanding debt obligation will be monitored and reported to the City Commission by the City Recorder during the annual budget process. The City Recorder shall monitor the maturities and terms and conditions of all obligations to ensure compliance. The City Recorder shall also report to the City Commission any matter that adversely affects the credit or financial integrity of the Town.
- The Town is authorized to issue General Obligation bonds, Revenue bonds, TIFs, loans, notes and other debt allowed by law
- The Town will seek to structure debt with level or declining debt service payments over the life of each individual bond issue or loan.
- As a rule, the Town will not backload, use "wrap-around" techniques, balloon payments or other exotic formats to pursue the financing of projects. When refunding opportunities, natural disasters, other non-general fund revenues, or other external factors occur, the Town may utilize non-level debt methods. However, the use of such methods must be thoroughly discussed in a public meeting and the mayor and governing body must determine such use is justified and in the best interest of the Town.
- The Town may use capital leases to finance short-term projects.
- Bonds backed with a general obligations pledge often have lower interest rates than revenue bonds. The Town may use its General Obligation pledge with revenue bond issues when the populations served by the revenue bond projects overlap or significantly are the same as the property tax base of the Town. The City Commission and management are committed to maintaining rates and fee structures of revenue supported debt at levels that will not require a subsidy from the Town's General Fund.

Use of Variable Rate Debt:

- The Town recognizes the value of variable rate debt obligations and that cities have greatly benefitted from the use of variable rate debt in the financing of needed infrastructure and capital improvements.
- However, the Town also recognizes there are inherent risks associated with the use of variable rate debt and will implement steps to mitigate these risks; including:

1. The Town will annually include in its budget an interest rate assumption for any outstanding variable rate debt that takes market fluctuations affecting the rate of interest into consideration.
2. Prior to entering into any variable rate debt obligation that is backed by insurance and secured by a liquidity provider, the City Commission shall be informed of the potential affect on rates as well as any additional costs that might be incurred should the insurance fail.
3. Prior to entering into any variable rate debt obligation that is backed by a letter of credit provider, the City Commission shall be informed of the potential affect on rates as well as any additional costs that might be incurred should the letter of credit fail.
4. Prior to entering into any variable rate debt obligation, the City Commission will be informed of any terms, conditions, fees, or other costs associated with the prepayment of variable rate debt obligations.
5. The Town shall consult with persons familiar with the arbitrage rules to determine applicability, legal responsibility, and potential consequences associated with any variable rate debt obligation.

Use of Derivatives:

- The Town chooses not to use derivative or other exotic financial structures in the management of the Town's debt portfolio.
- Prior to any reversal of this provision:
 1. A written management report outlining the potential benefits and consequences of utilizing these structures must be submitted to the City Commission; and
 2. The City Commission must adopt a specific amendment to this policy concerning the use of derivatives or interest rate agreements that complies with the State Funding Board Guidelines.

Costs of Debt:

- All costs associated with the initial issuance or incurrence of debt, management and repayment of debt (including interest, principal, and fees or charges) shall be disclosed prior to action by the City Commission in accordance with the notice requirements stated above.
- In cases of variable interest or non-specified costs, detailed explanation of the assumptions shall be provided along with the complete estimate of total costs anticipated to be incurred as part of the debt issue.
- Costs related to the repayment of debt, including liabilities for future years, shall be provided in context of the annual budgets from which such payments will be funded (i.e. General Obligations bonds in context of the General Fund, Revenue bonds in context of the dedicated revenue stream and related expenditures, loans and notes).

Refinancing Outstanding Debt:

- The Town will refund debt when it is in the best financial interest of the Town to do so, and the Chief Financial Officer shall have the responsibility to analyze outstanding bond issues for refunding opportunities. The decision to refinance must be explicitly approved by the governing body, and all plans for current or advance refunding of debt must be in compliance with state laws and regulations.
- The Chief Financial Officer will consider the following issues when analyzing possible refunding opportunities:
 1. **Onerous Restrictions** – Debt may be refinanced to eliminate onerous or restrictive covenants contained in existing debt documents, or to take advantage of changing financial conditions or interest rates.

1. Restructuring for Economic Purposes – The Town will refund debt when it is in the best financial interest of the Town to do so. Such refunding may include restructuring to meet unanticipated revenue expectations, achieve cost savings, mitigate irregular debt service payments, or to release reserve funds. Current refunding opportunities may be considered by the Chief Financial Officer if the refunding generates positive present value savings, and the Chief Financial Officer must establish a minimum present value savings threshold for any refinancing.
2. Term of Refunding Issues – The Town will refund bonds within the term of the originally issued debt. However, the Chief Financial Officer may consider maturity extension, when necessary to achieve a desired outcome, provided such extension is legally permissible. The Chief Financial Officer may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed facility and the concept of inter-generational equity should guide this decision.
3. Escrow Structuring – The Town shall utilize the least costly securities available in structuring refunding escrows. Under no circumstances shall an underwriter, agent or financial advisor sell escrow securities to the Town from its own account.
4. Arbitrage – The Town shall consult with persons familiar with the arbitrage rules to determine applicability, legal responsibility, and potential consequences associated with any refunding.

Professional Services:

The Town shall require all professionals engaged in the process of issuing debt to clearly disclose all compensation and consideration received related to services provided in the debt issuance process by both the Town and the lender or conduit issuer, if any. This includes “soft” costs or compensations in lieu of direct payments.

- **Counsel:** The Town shall enter into an engagement letter agreement with each lawyer or law firm representing the Town in a debt transaction. *(No engagement letter is required for any lawyer who is an employee of the Town or lawyer or law firm which is under a general appointment or contract to serve as counsel to the Town. The Town does not need an engagement letter with counsel not representing the Town, such as underwriters' counsel. See endnote i.)*
- **Financial Advisor:** If the Town chooses to hire financial advisors the Town shall enter into a written agreement with each person or firm serving as financial advisor in debt management and transactions. Whether in a competitive or negotiated sale, the financial advisor shall not be permitted to bid on, privately place or underwrite an issue for which they are or have been providing advisory services for the issuance.
- **Underwriter:** If there is an underwriter, the Town shall require the Underwriter to clearly identify itself in writing (e.g., in a response to a request for proposals or in promotional materials provided to an issuer) as an underwriter and not as a financial advisor from the earliest stages of its relationship with the Town with respect to that issue. The Underwriter must clarify its primary role as a purchaser of securities in an arm's-length commercial transaction and that it has financial and other interests that differ from those of the Town. The Underwriter in a publicly offered, negotiated sale shall be required to provide pricing information both as to interest rates and to takedown per maturity to the governing body in advance of the pricing of the debt.

Conflicts:

- Professionals involved in a debt transaction hired or compensated by the Town shall be required to disclose to the Town existing client and business relationships between and among the professionals to a transaction (including but not limited to financial advisor, swap advisor, bond counsel, swap counsel, trustee, paying agent, liquidity or credit enhancement provider, underwriter, counterparty, and remarketing agent), as well as conduit issuers, sponsoring organizations and program administrators. This disclosure shall include that information reasonably sufficient to allow the Town to appreciate the significance of the relationships.
- Professionals who become involved in the debt transaction as a result of a bid submitted in a widely and publicly advertised competitive sale conducted using an industry standard, electronic bidding platform are not subject to this disclosure. No disclosure is required that would violate any rule or regulation of professional conduct.

Review of Policy:

This policy shall be reviewed at least annually by the City Commission with the approval of the annual budget. Any amendments shall be considered and approved in the same process as the initial adoption of this Policy, with opportunity for public input.

Compliance:

The City Recorder is responsible for ensuring compliance with this policy.

TCA References: TCA 7, Part 9 – Contracts, Leases, and Lease Purchase Agreements

TCA 9, Part 21 – Local Government Public Obligations Law

The requirement for an engagement letter does not apply to any lawyer who is an employee of the Town or any lawyer or law firm under a general appointment as counsel to the Town and not serving as bond counsel for the transaction. If bond counsel for a debt transaction does not represent the Town in that transaction, the Town will enter into a fee payment letter agreement with such lawyer or law firm specifying:

- a. The party represented in the debt transaction; and
- b. The Town's obligation with respect to the payment of such lawyer or law firm's fees and expenses.

For new issues of debt which constitutes a "security" for which the Time of Formal Award (as defined in Rule G-34(a)(ii)(C)(1)(a) occurs after November 27, 2011, the Municipal Securities Rulemaking Board has prohibited broker, dealer or municipal securities dealer serving as a financial advisor to an issuer for a particular issue from switching roles and underwriting the same issue. Policies must be adjusted to comply with amended Rule G-23 as it applies to securities, including exceptions to the prohibition.

Passed by Board of Commissioners October 20, 2011 (Res. 11-008)

Glossary of Terms

Accrual Basis of Accounting – a method of accounting that recognizes the financial effects of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.

Adopted Budget – the final operating and capital budget approved by the Board of Commissioners after public hearings and amendments to the proposed budget, if applicable; becomes legal guidance to City management and departments for spending levels.

Amortization – the paying off of debt in regular installments over a period of time.

Appropriation – an authorization made by the Board of Commissioners that permits officials to incur obligations against and to make expenditures of government resources. Appropriations are usually made for fixed amounts and are granted for a one-year period.

Assessed Value – the fair market value placed upon real and personal property by the Town as the basis for levying property taxes.

Assessment/Sales Ratio – assessed value for each sale of real property divided by its selling price; used to determine if real property is assessed within a reasonable range of fair market value. The State of Tennessee requires that real property be assessed at 100% of fair market value. An acceptable assessment/sales ratio percentage is 70% or higher.

Audit – the annual report that represents a locality’s financial activities and contains the independent auditor’s reports on compliance with laws, regulations and internal controls over financial reporting based on an audit of financial statements performed in accordance with “Government Auditing Standards.”

Balanced Budget – by Tennessee Code Annotated, municipal government budgets must be balanced; i.e., expenditures may not exceed revenues.

Basis of Accounting – the timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes.

Bond Debt Instrument – a written promise to pay a specific sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debt to pay for specific capital expenditures.

Bond Rating – a rating of quality given on any given bond offering as determined by an independent agency in the business of rating such offerings.

Business Tax – business license or gross receipts tax, this item taxes the total revenues of a business.

Budget – a plan of financial operation including an estimate of proposed means of financing them (revenue estimates.) The terms also sometimes used to denote the officially approved expenditure ceiling under which the Town and its departments operate.

Budget Calendar – the schedule of key dates or milestones the Town follows in the preparation and adoption of the budget.

Capital Outlay – each year as part of its budget adoption, the Town adopts supporting capital outlay documents which serves as a blueprint for the long-term physical improvements the Town wishes to make. Capital outlay is funded through a transfer from the general, sewer, adequate facilities tax, and drug enforcement funds, and bond issues. All CIP and summary capital projects information is included as part of the annual budget document.

Consumer Price Index (CPI) – a measure, calculated by the United States Department of Labor, commonly used to indicate the rate of inflation.

Contingency – a budgetary reserve set aside for emergencies or unforeseen expenditures for which no other budget exists.

CY – calendar year.

Debt per Capita – total outstanding debt divided by the population of the Town.

Debt Ratio – a measure used that determines the annual debt service or outstanding debt as a percentage of some other item which is generally an indication of the ability of the Town to repay the debt; examples include annual debt service as a percentage of total annual expenditure and total outstanding debt as a percentage of total assessed value.

Debt Service – the payment of interest and principal to holders of the Town's debt instruments.

Depreciation – a method of allocating the cost of a tangible asset over its useful life.

EMS – Emergency Medical Service. Provided by Cheatham County emergency services.

EMT – Emergency Medical Technician.

Encumbrance – a reservation of funds that represent a legal commitment, often established through contract, to pay for future goods or services.

Enterprise Fund – account for the financing of services to the general public whereby all of most of the operating expenses involved are recorded in the form of charges to users of such services.

Expenditure – actual outlay of monies for goods or services.

Expenses – expenditures and encumbrances for goods and services.

Fair Market Value – defined as an ‘arm’s length’ transaction where there is a willing buyer and a willing seller, neither of which is under pressure to sell or buy. This excludes transfers such as sales within a family, foreclosures, or sales to a governmental unit.

Fringe Benefits – the employer contributions paid by the Town as part of the conditions of employment. Examples include; health insurance, paid time off, state public employees’ retirement system, and public employee discount programs.

Full-Time Equivalent (FTE) – a measure for determining personnel staffing, computed by equating 2,080 hours of work per year with one full-time equivalent position.

Fund – an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities that are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance – the excess of an entity’s assets over its liabilities also known as excess revenues over expenditures. A negative fund balance is sometimes called a deficit. *Reserved* fund balance consists of portions of fund balance that are either legally restricted to a specific future use or are not available for appropriation or expenditure. Legally restricted portions of fund balance include ‘reserve for encumbrances.’ *Unreserved* fund balance is categorized as either designated or undesignated. The former refers to portions held for future financial resources and the latter represents expendable available financial resources.

FY – fiscal year.

GASB – Governmental Accounting Standards Board – an organization that provides the ultimate authoritative accounting and financial reporting standards for state and local governments.

General Fund – used to account for all general operating expenditure and revenues; this is the Town’s most important fund. Revenues in the General Fund primarily are from property taxes, sales tax, State aid, and State shared revenues.

General Obligation Bond – bond for which the full faith and credit of the Town is pledged for payment

Government Funds – funds generally used to account for tax-supported activities.

HHS – Harpeth High School.

HMS – Harpeth Middle School.

Infrastructure – public systems and facilities, including sewer systems, roads, bridges, public transportation systems, schools, and other buildings.

KSES – Kingston Springs Elementary School.

Lease Financial Instrument – financial obligation which is not the general obligation debt of the Town for which the full faith and credit of the Town is pledged for payment.

Median Household Income – median denotes the middle value in a set of values, in this case, household earnings.

MGD – million gallons per day.

MIS Services – management information services generally referring to information technology products and services.

Modified Accrual Basis of Accounting – basis of accounting according to which revenues are recognized in the accounting period in which they become available and measureable and expenditures are recognized in the accounting period in which the fund liability is incurred, if measureable, except for un-matured interest on general long-term debt and certain similar accrued obligations. Such obligations are recognized when due.

Performance Measure – an indicator of the attainment of an objective; it is a specific quantitative measure of work performed or services provided within an activity or program, or it may be a quantitative measure of results obtained through a program or activity.

Personal Property Tax (PP) – a Town tax levied on motor vehicle and boats based on published listings of values, and on machinery and tools based on percentage of cost.

Proposed Budget – the operating and capital budgets submitted to the Board of Commissioners by the City Manager.

Proprietary Fund – a fund that accounts for operations that are financed in a manner similar to private business enterprise; consists of enterprise funds.

Public Safety Officer – All Police Department personnel are required to be cross-trained as public safety officers. This includes specific annual training for first responding, medical response, fire response, and search and rescue.

Real Estate Tax (R/E) – a tax levied by the Board of Commissioners on real property in the Town of Kingston Springs; real property is defined as land and improvements in the land (buildings.)

Reserve – an account used to indicate that a portion of fund equity is legally restricted.

Revenue – the income received by the Town in support of a program or services to the community. This includes property taxes, fees, user charges, grants, fines and forfeitures, interest income, and miscellaneous revenue.

Revenue Estimate – a formal estimate of how much revenue will be earned from a specific revenue source for some future period – typically a future fiscal year.

ROW – right-of-way.

Salaries – the amount paid for personal services rendered by employees in accordance with rates, hours, terms, and conditions authorized by law or stated in employment contracts. This category also includes overtime and temporary help.

Supplies & Materials – the expenditure classification used in the budget to cover office and operating supplies, construction materials, chemicals, fuels, and repair parts.

Tax Rate – the amount to tax levied for each \$100 of assessed value.

TN811 – an organization that tracks utilities so that, in accordance with the Underground Utility Protection Law, anybody who wants to dig in the ground for any purpose can determine where utilities are located.

UCR Based Reporting – uniform crime reporting; move is toward incident based reporting, or IBR.

User Fees – the payment of a fee for direct receipt of a public service by the service by the person benefiting from the service.

Utility Fund – the Town's sewer fund is its only utility fund. All utility funds are enterprise funds. Enterprise funds are those which the cost of providing goods or services is financed primarily through user charges.